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ABSTRACT

The information supplied in this report focuses on the school finance systems of each state. The report is divided into five sections and then subdivided by each individual state. First, the basic formula of school finance systems is briefly described. Second, the special characteristics of schools/school districts considered by school finance systems are described in terms of density/sparsity and declining enrollment or growth. Third, assistance for capital outlay and transportation is reported, and, fourth, assistance for special student populations. Fifth, state constitutional and statutory requirements related to school finance are described. Appended are (1) key education statistics; (2) state support for nonpublic schools; (3) review of pupil weights in compensatory education and special education; (4) district/school size and grade level differences; and (5) a glossary of school finance terms. (SI)

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SCHOOL FINANCE AT A GLANCE

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FOR:

The School Finance Collaborative:
A Joint Effort of Education Commission of the States (ECS)
and National Conference of State Legislatures (NCSL).

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TABLE OF CONTENTS

PAGE NO.

THE BASIC FORMULA

Description of Formula 5

THE SPECIAL CHARACTERISTICS OF SCHOOLS/SCHOOL DISTRICTS CONSIDERED BY SCHOOL FINANCE SYSTEMS

Density/Sparsity of Small Schools 17

Declining Enrollment or Growth 21

ASSISTANCE FOR CAPITAL OUTLAY AND TRANSPORTATION

Capital Outlay and/or Debt Service 27

Transportation. 33

ASSISTANCE FOR SPECIAL STUDENT POPULATIONS

Special Education 41

Compensatory Education. 45

Bilingual Education 49

Gifted and Talented Education 53

Grade Level Differences 57

STATE CONSTITUTIONAL AND STATUTORY REQUIREMENTS RELATED TO SCHOOL FINANCE

State Mandates Restricting Revenue or Expenditure Increases 63

Property Assessment Ratios Used/Legal Standards for Property Assessment 67

Measure of Local Ability to Support Schools 71

School District Budget and Tax Rate Procedures/ Sources of Local Revenues. 75

APPENDICES

A. Key Education Statistics 85

B. State Support for Non-Public Schools. 87

REVIEW OF PUPIL WEIGHTS

C. Compensatory Education 91

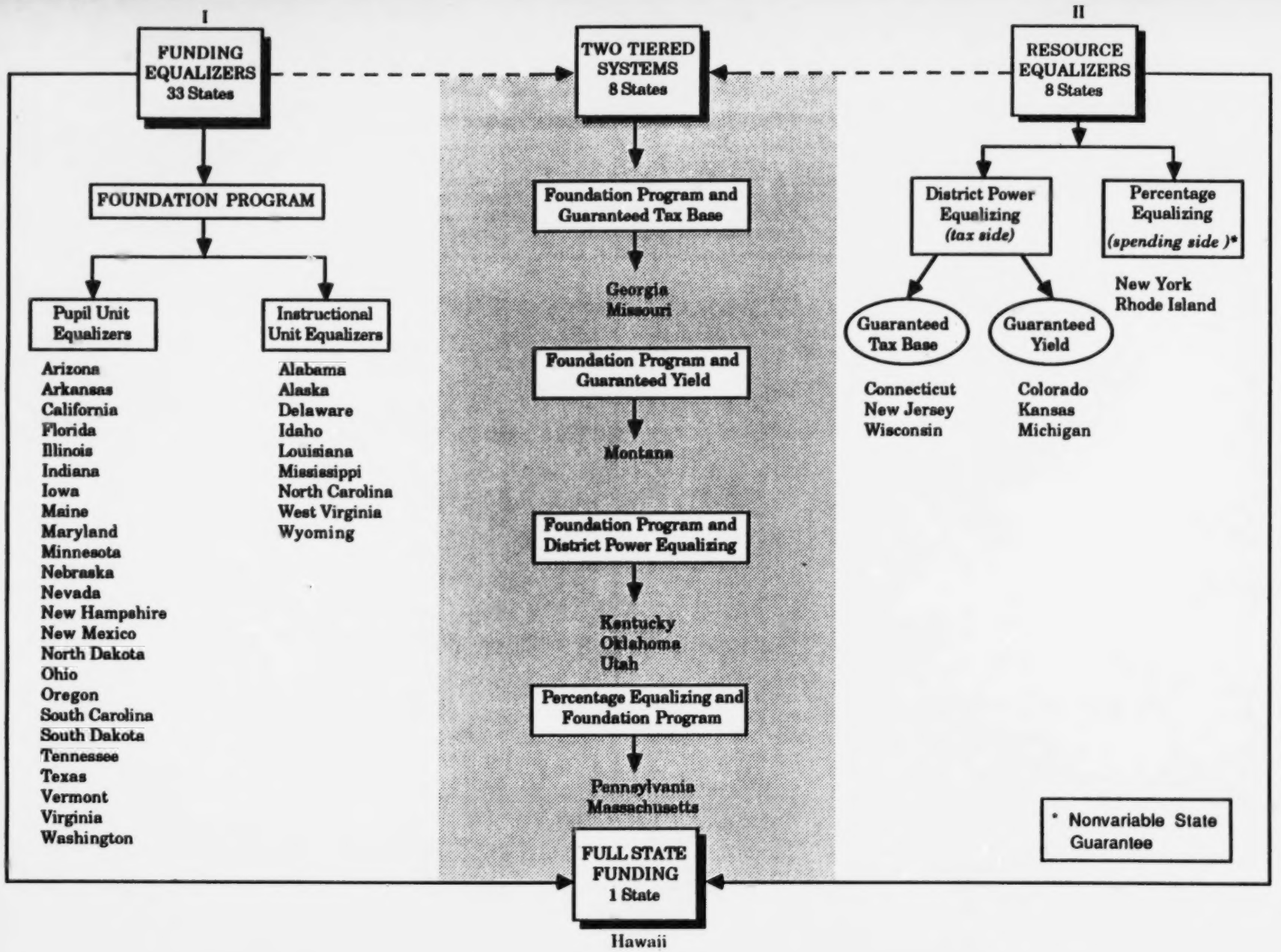
D. Special Education 93

E. District/School Size. 99

F. Grade Level Differences 105

G. Glossary of School Finance Terms 107

THE BASIC FORMULA



Source: D. A. Verstegen, The University of Virginia, The Curry School of Education

STATE	DESCRIPTION OF FORMULA
ALABAMA	Foundation program based on instructional units; 1 unit is provided for each 28 pupils in ADA. The foundation guarantee per unit is a function of average salaries for each major classification of staff plus an amount of $3,933.35 per unit for current expenses other than salaries. RLE is 10 mills.
ALASKA	Foundation program based on instructional units has been suspended for 1987-88 school year pending the development of a new school finance formula. State aid is a flat grant per pupil in ADM based on a district's average expenditure per pupil for a previous school year. No RLE required to receive basic state aid.
ARIZONA	Block grant for maintenance and operation is based on weighted pupil units. A District Support Level (DSL) and Revenue Control Limit are determined for each district by multiplying total weighted pupils by a foundation guarantee per pupil ($2,141.75 for FY88) plus allowable transportation costs. Basic equalization aid is the lesser of RCL or DSL minus local property tax revenue. Qualifying tax range is 23.6 mills for K-8 and 9-12 districts; 47.2 mills for K-12 districts.
ARKANSAS	The foundation program is based on ADM for K-12 and weighted pupil units for special education, vocational education and gifted and talented. School districts receive an amount per WADM equal to the difference between the state guarantee per WADM (1,795.36 for 1987-88) and the local resources (charged) per WADM. Local resources are 19 mills for real property and 45 mills for personal property, utilities and regulated carriers. Districts must spend 70% of their net current revenue on certified staff or be at the average of the states surrounding Arkansas.
CALIFORNIA	Funding is based on a historically derived Base Revenue Limit (BRL) per pupil in ADA. For 1987-88, BRLs are increased by flat dollar amounts, adjusted by district type (see grade level differences) and further adjusted as needed to bring low expenditure districts toward statewide average BRL. Each district receives a constitutionally prescribed flat grant of $120 per ADA or $2,400, whichever is greater plus their statutorily prescribed share of local property tax revenues. RLE is the pro rata share of a countywide 1% property tax. To the extent that the above sources are insufficient to fund the district's total revenue limit (BRL plus categorical programs), it receives additional state aid.
COLORADO	Guarantee yield program based on pupil units in ADA. For 1987 calendar year, the state guarantees a yield of $66.33 per pupil per mill of local tax effort. Actual state aid depends on local tax effort and district wealth. A minimum state aid guarantee of $10.00 per mill per pupil exists for districts that raise more money per pupil than $66.33.

STATE	DESCRIPTION OF FORMULA
CONNECTICUT	The guarantee tax base program (GTB) is set at two standard deviations above the statewide average equalized valuation per capita. State aid to districts is based on wealth (measured in terms of property and personal income per capita in relation to the GTB), local tax effort and educational need (measured in ADM, weighted for AFDC pupils). There is no required local effort.
DELAWARE	State support provided in five major components. Division I support allocated on the basis of statewide salary schedule and state formulas for number of employees in each category. Division II is a flat grant per unit for pupils for other costs, excluding personnel, transportation and debt service. Division III support allocated per unit on the basis of district wealth (minimum is $1,395 per unit, the effective maximum is $10,975 per unit). The state also pays 100% of transportation costs for eligible pupils and 60% of the debt service for most school construction.
FLORIDA	Foundation program based on weighted FTE pupils. Basic state support is calculated by multiplying the number of FTE pupils in each of 53 categories by cost factors. These weighted FTEs are multiplied by the base per pupil guarantee ($2,160.43) for FY 88 and by district cost differentials to determine actual foundation guarantee per pupil. Districts are guaranteed a 7% increase in state support per FTE over FY 87. RLE is equalized for FY 88 with a range of millage rates using 5.158 mills for a state average. Districts adjust actual RLE based upon ratio of assessment to state average.
GEORGIA	Foundation program and guaranteed tax base program based on weighted FTE pupils. State provides difference between foundation amount set by the state minus local share, which is the amount raised locally by levying 5 mills on the 40% equalized property tax digest. For each mill raised above the 5 mills (up to 3 mills), the state will pay the difference needed in the per pupil amount for each WFTE to bring the amount raised per pupil equal to amount per pupil at the 90th percentile.
HAWAII	Hawaii is the only state with a single unified public school system. The legislature and the governor exercise fiscal control over all expenditures for public education. General and special state funds are generated through state sales, personal income and corporate income taxes.
IDAHO	Foundation program based on instructional units. Each district is guaranteed $32,781 per instructional unit for 1987-88 from a combination of state and local revenues. State support is the sum of the instructional units times the guarantee per unit less the local contribution. Local school districts contribute a dollar amount equal to .30% of their prior year's assessed valuation. Pupil count is based on ADA; the ADA determines instructional units.

STATE	DESCRIPTION OF FORMULA
ILLINOIS	Districts receive general aid from 1 of 3 formulas, whichever provides the greatest amount. Equalization aid is provided through a guaranteed tax base (GTB) formula where both the GTB and qualifying tax rates may vary according to district type. A foundation formula provides each district with an amount per weighted pupil in ADA between 7% and 13% of the state foundation level. A third formula provides a flat grant equal to 7% of the state foundation level. For 1987-1988, the foundation level is $2,048.07.
INDIANA	Basic foundation formula is adjusted biennually by the legislature. Distribution from the formula is on calendar year basis to coincide with property tax levy assessment and collection. The revenue base consists of prior year state support plus the prior year levy. The base is adjusted by a mean foundation factor that will provide a measure of equalization through 1994. Foundation factor base amount is currently $2,550. For 1988, formula guarantees 5% increase in the total base revenue over prior year. All districts are guaranteed $2300 per pupil in ADM. For 1988, the formula also provides for full state funding for an additional 2.5 days over a base of 175 days.
IOWA	Foundation program based on FTE pupil units. The state guarantees $2,250 per pupil from a combination of state and local revenues. State aid is the difference between a district's total foundation cost and a RLE of 20 mills.
KANSAS	Guaranteed yield program based on FTE pupil units. Each district is guaranteed a yield of an approved cost per pupil when its local contribution is 1.867% of its wealth, adjusted by a factor that represents the ratio of its cost per pupil to a normed cost per pupil for its enrollment category. State aid is the difference between the approved per pupil operating budget and the sum of revenues from local property taxes, the income tax rebate, PL 874 receipts and motor vehicle tax receipts.
KENTUCKY	A 2-tiered equalization approach. A foundation program based on instructional units provides between $16,100 to $26,080 per unit based on a statewide teacher salary schedule; $5,110 per unit for current expenses; $1,800 per unit for capital outlay; plus a formula allotment for pupil transportation (1986-87). The state funds the total cost of the foundation program. A power equalization allotment is set at the county district with the highest equalized value of property per pupil. Districts must levy $.25 equivalent tax rate to receive any "new money" above 1986-87 allotment.
LOUISIANA	Foundation program based on instructional units. The state provides an amount per instructional unit according to a statewide teacher salary schedule. Actual state support varies with training and experience of teachers and district wealth. RLE is 5.5 mills. Pupil count is ADM.

STATE	DESCRIPTION OF FORMULA
MAINE	Foundation program based on pupil units. Under the foundation program, the state guarantees $2,030 per elementary pupil and $2,703 per secondary pupil from state and local revenues. A local contribution of 9.13 mills times local assessed valuation is assumed in determining actual state foundation aid. Pupil count determined by average number of resident pupils on October 1 and April 1.
MARYLAND	Foundation program based on pupil units in FTE. The state guarantees $1,846 from a combination of state and local sources. RLE is a percentage of property valuation and taxable income.
MASSACHUSETTS	Combination percentage equalizing and foundation program based on weighted FTE pupil. The foundation level is set at the statewide average expenditure per weighted FTE pupil. State aid is calculated by applying a state-determined factor to the ratio of local-to-state wealth. This adjusts current year state aid to current year state funding level. Remaining operating expenditure raised locally. Districts spending below 85% statewide average per pupil expenditure receive grants of 1/6 difference each year until minimum amount reached.
MICHIGAN	Guaranteed yield program based on pupil units in ADM. State guarantees $75.10/mill/pupil for 1987-88 from a combination of state and local revenues plus a flat grant of $306. Incentive aid provided to qualifying districts that adopt certain standards, defined by state. Actual state aid equal to gross allowance guaranteed minus yield of district's mill levy times its equalized assessed valuation/pupil.
MINNESOTA	A multitiered foundation program based on weighted pupils in ADM. Two are described here. A district's basic foundation aid is equal to the difference between the basic foundation revenue ($1720 times total pupil units) and the basic foundation levy (22.7 mills times district equalized assessed value). Under the cost differential tier, school districts are guaranteed varying amounts per pupil unit, depending on sparsity and teacher training and experience. The state pays the same percentage of a district's cost differential tier revenue as it pays of the district's basic foundation revenue.
MISSISSIPPI	Foundation program based on instructional units. The foundation guarantee for each district averages $28,000 per unit and is a function of the number of certificated teachers and other staff earned according to a schedule for computing instructional units (see grade level differences). Actual foundation program cost varies with training and experience of staff. A flat grant of $3,175 is included in foundation guarantee for support services. The local contribution is the county index times $17 million (see measure of local ability to support schools). Pupil count is ADA.

STATE	DESCRIPTION OF FORMULA
MISSOURI	Foundation program with guaranteed tax base (GTB) add-on. Foundation guarantee is the total number of eligible pupils, including AFDC and orphan pupils (weighted .25) times 75% of the statewide average expenditure per pupil for the 2nd preceding school year. Eligible pupils is an average of total membership and average daily attendance. RLE is 15.3 mills plus 57% of revenues from fines, forfeitures and escheats plus 57% of intangible tax receipts plus 57% of education earmarked 1 cent state sales tax. GTB is the equalized assessed valuation at the 90th percentile of pupils ($66,682 for FY 87). The difference between district wealth per pupil and the GTB times the effective local tax rate determines the amount of GTB aid. A cost of education index is used for further adjustment.
MONTANA	Foundation program based on pupil units plus a guaranteed yield program. Under the foundation program, the state guarantees $1,680 to $1,196 dependent on size per elementary pupil and $3,828 to $1,594 dependent on size per secondary pupil from a combination of state and local revenues. Required local effort is 28 mills for elementary and 17 mills for high school districts. Under the guaranteed yield program, the state provides additional amounts per pupil to elementary districts that levy up to 6 mills above RLE and to high school districts that levy up to 4 mills above RLE.
NEBRASKA	State aid consists of three parts: (1) foundation aid is based upon resident enrollment -- $149 for kindergarten, $298 for grades 1-6, $358 for 7-8, and $417 for 9-12. (2) Incentive aid pays $150 to $350 for each instructional person according to degree level. In addition, $18 per pupil is payable for summer school. (3) Equalization aid guarantees each school system $495 for kindergarten, $989 for grades 1-6, $1,187 for 7-8 and $1,385 for 9-12, from sources of state aid, certain regular school district receipts and a property valuation yield of $.28 or $.42 (per $100) depending on school system class.
NEVADA	Foundation program based on weighted pupil units. The foundation guarantee ranges from $2,331 to $4,442 per weighted pupil depending on district wealth and the amount of local revenue per pupil raised outside the foundation program in relation to statewide average revenues outside the foundation program. State aid is the difference between total program costs (total weighted pupils times district foundation guarantee) and the required local contribution. RLE is the yield from $.015 sales tax plus a 2.5 mill property tax.
NEW HAMPSHIRE	Aid based on: (1) average costs per pupil for 8 education programs; (2) district's projected education cost and fiscal capacity (equalization factor). Equalization factor based on: (1) ratio of state average equalized valuation per weighted pupil to local equalized valuation;

STATE	DESCRIPTION OF FORMULA
NEW HAMPSHIRE (Continued)	(2) ratio of state per-capita income to local per-capita income; (3) tax rate and revenue raised locally. State share is equalization factor times share state will pay for average wealth district (8% in 1987-88).
NEW JERSEY	Guaranteed tax base approach based on pupil units. State aid is the greater of two alternative calculations: (1) a state support ratio is computed for each district on the basis of local wealth relative to the GTB ($331,457 for 1987-88). This ratio is applied to the lesser of the prior year's net current expense budget or the state support limit (a dollar amount that varies by district type times the district's resident enrollment); (2) the state support ratio is calculated from a "minimum aid" tax base ($2,511,821 for 1987-88). This ratio is applied to 10% of the state support limit as defined in (1). Pupil count is ADM.
NEW MEXICO	Foundation program based on weighted pupil units in MEM. The guarantee per weighted pupil is $1,689 for 1987-88. State foundation aid is equal to the sum of weighted pupil units times $1,689 minus 95% of designated local revenues (PL 874 plus forest reserve revenue).
NEW YORK	Percentage equalizing formula using a combined wealth measure of property and taxable income. A district's aid ratio is based on the sum of 50% of its full property value per total weighted pupil units compared to the state average of $108,400 and 50% of its income per total weighted pupil units compared to the state average of $55,700. This aid ratio is applied to a per pupil ceiling of $3,576. For 1987-88, the state share for a district of average wealth is 36%. Supplemental support aid is also provided $114.15 plus (50 times operating aid ratio) times weighted pupils. Districts above the state average wealth per pupil are reimbursed for a smaller percentage while districts below the state average are reimbursed for a larger percentage.
NORTH CAROLINA	Foundation program based on instructional units. The state provides between $14,080 and $29,120 per instructional unit based on a statewide teacher salary schedule. Additional support is provided for administrative personnel and teacher aides. There is no required local contribution. Pupil count is ADM.
NORTH DAKOTA	Foundation program based on weighted pupil units in ADA. $1,400 for 1987-88 per pupil and $1,412 per pupil for 1988-89 is guaranteed. This amount is adjusted by factors ranging from .45 to 1.70 (see grade level differences) depending on school type and size. A local contribution of 20 mills against assessed property valuation is assumed in determining actual state aid allocation.
OHIO	Foundation program based on pupil units in ADM. $2,280 per pupil is guaranteed from state and local sources. This amount is adjusted by a county cost factor ranging from 1.000 to 1.075 to compensate for differences in salaries and wage rates among districts. RLE is 20 mills.

STATE	DESCRIPTION OF FORMULA
OKLAHOMA	Two-tiered system: foundation program based on weighted pupil units in ADA plus a power equalizing program based on weighted pupil units in ADM. Under the foundation program, the state pays $945 per pupil from state and local revenues. State aid is the difference between the foundation program cost and the local contribution. RLE is 15 mills. The power equalizing program provides an additional $38.99 per mill per pupil for each mill levied above 15 mills.
OREGON	Foundation program based on pupil units in ADM. For 1986-87, the state guarantees the lesser of a district's approved costs or $2,796 per pupil in ADM from state and local sources. Each district receives a basic grant equal to a uniform percentage of its total program cost (about 25%). Equalization aid is then computed for each district as the difference between approved total program costs and the sum of the basic state grant, district receipts from federal forest fees, common school fund receipts and required local tax effort. RLE varies for each district as a function of its approved per pupil program costs.
PENNSYLVANIA	Combination of percentage equalizing and foundation approaches based on weighted pupil units in ADM. District aid ratio is the ratio of district to statewide average wealth as measured by both property valuation and personal income (see measure of local ability to support schools). Basic state aid is the product of each district's aid ratio times its weighted ADM times a foundation guarantee ($2125 for 1987-88).
RHODE ISLAND	Percentage equalizing program based on pupil units in ADM. A state support ratio is determined for each district by comparing the wealth of the district to the wealth of the state. This ratio is applied to $2800 per pupil to determine the state share of program costs. A minimum state share of 28% is guaranteed.
SOUTH CAROLINA	Foundation program based on weighted pupil units in ADM. For 1987-88, the state guarantees $1,341 from a combination of state and local sources. Required local contribution is equal to an index of local ability (see measure of local ability to support schools) times 30% of the statewide cost of the foundation program.
SOUTH DAKOTA	Foundation program based on the level of "formula" expenditure per pupil. A greater local effort is required as the expenditure level per pupil increases. A decrease in aid limited to 90% of previous year's aid. An increase is limited to 105% of previous year's aid.
TENNESSEE	Foundation program based on weighted pupil units in ADA. State provides 92.5% of the funds for the foundation program, defined as the sum of the following product for each district: the number of weighted pupils, the statewide average foundation program cost and the district

STATE	DESCRIPTION OF FORMULA
TENNESSEE (cont.)	teacher training and experience factor. The remaining 7.5% of cost is paid by local districts in proportion to their share of state property wealth.
TEXAS	Foundation program based on $1,350 per weighted pupil in ADA. The basic allocation is adjusted by a price differential index that reflects geographic variations in cost. Local districts contribute 33.3% of the cost of the program. The local contribution is distributed among the districts on the basis of the value of the property in the district, resulting in a chargeback of approximately $29 million. Up to an additional 30% of the cost of this program is added to a district's state aid in proportion to the degree to which the property value per ADA in the district is less than 110% of the state average.
UTAH	Foundation program based on weighted pupil units plus a guaranteed yield program. The state guarantees $1,204 per unit. State aid is the foundation amount x the number of weighted pupil units minus the yield of a 21.28 mill local property tax. $19 per weighted pupil unit for the first 2 mills and $4 per weighted pupil unit for an additional 8 mills beyond the required 21.28 mills is also guaranteed. Pupil count is ADM.
VERMONT	During the 1986-87 legislative session, Vermont enacted a foundation program based on weighted two-year ADM to take effect for the 1987-88 school year. Basic aid is calculated as the difference between each school district's total foundation cost and its foundation levy. Total foundation cost is determined by multiplying the weighted ADM by the foundation cost per pupil. The foundation levy represents the amount of taxes a standard effective tax effort (the foundation tax rate) would raise. For FY 88, the foundation cost per pupil (after weighting) is $2,800 and the foundation tax rate is $1.27 on 1% of the aggregate fair market value of all taxable property within each school district.
VIRGINIA	Foundation program based on pupil units in ADM. Basic program cost is determined by multiplying total ADM by the foundation guarantee ($2,254 in 1987-88). From this is subtracted the district's share of a 1% state sales and use tax (sales tax dollars are rebated to districts on the basis of school-age population). Remaining cost is shared by the state and local district according to a composite index of ability to pay (see measure of local ability to support schools). The required local effort as determined by the index factor may not exceed 80% of remaining program cost.
WASHINGTON	Basic education program based on instructional, administrative and classified staff units. The state defines a basic education in terms of minimum contact hours and staffing ratios and fully funds this program. State support provides an amount per staff unit based on the average salary levels in school districts. Local school districts may supplement the basic program with local levies.

STATE	DESCRIPTION OF FORMULA
WEST VIRGINIA	Foundation program based on instructional units. The state provides salary support ranging from $13,255 to $24,109 per instructional unit based on a statewide teacher salary schedule. Support for service personnel ranges from $822 to $1,642 per month according to a statewide schedule. The state assumes a local contribution to foundation program costs of 4.5 mills on residential and farm valuation, 9.0 mills on other property.
WISCONSIN	Guaranteed tax base (GTB) approach that varies according to district type and expenditure level. For K-12 districts, the state GTB is $283,800 per pupil for that portion of expenditures up to 110% of the 2nd prior year state average expenditure per pupil of $3,860. For expenditures over 110%, the guarantee is the state average equalized valuation per pupil ($172,100). For elementary and secondary districts, the guarantees are 1.5 and 3.0, respectively, times the K-12 values.
WYOMING	Foundation program based on instructional units. Allowable instructional units are computed for each district from schedules that vary by school size and grade level. State guarantees $75,050 per unit from state and local sources. RLE is 25 mills plus revenues from a 6 mill county levy, forest reserve funds. Taylor Grazing Act funds, county motor vehicle funds and state land income funds.

THE SPECIAL CHARACTERISTICS OF SCHOOLS/SCHOOL DISTRICTS CONSIDERED BY SCHOOL FINANCE SYSTEMS

STATE	DENSITY/SPARSITY OR SMALL SCHOOLS
ALABAMA	Does not apply.
ALASKA	Does not apply.
ARIZONA	Districts with less than 600 average daily membership (ADM) are considered small and/or isolated and receive special weightings.
ARKANSAS	Special weighting for districts with less than 360 ADM to be phased out over three years beginning in 1987-88. Isolated districts are eligible to receive additional aid if their mill rates are equal to the state millage charged on real property.
CALIFORNIA	For necessary small schools (elementary schools with less than 101 ADA, high schools with less than 301, single high schools in unified districts, high schools exclusively for juvenile hall pupils or special education pupils), districts may elect to receive a statutorily prescribed dollar amount based on the number of ADA and the number of certified employees in lieu of revenue limit funding. Districts must be less than 2,501 ADA.
COLORADO	If a district has more than 500 ADA per square mile and ADA exceeds 50,000, the equalization support is 103% of the guarantee per ADA (no district qualifies for 1987). Small schools receive additional state aid.
CONNECTICUT	Towns in regional K-12 districts receive an additional $25 per pupil in general aid as a flat grant.
DELAWARE	Does not apply.
FLORIDA	Sparsely populated districts receive a supplement per FTE. Sparsity supplements are multiplied by the district cost differential.
GEORGIA	Isolated schools are allotted additional funds as well as sparsely populated areas.
HAWAII	Does not apply.
IDAHO	Instructional unit allotments vary according to district size. Special allowances are also made for funding of remote and necessary schools through petition to the state board of education.
ILLINOIS	Does not apply.
INDIANA	Does not apply.

STATE	DENSITY/SPARSITY OR SMALL SCHOOLS
IOWA	State aid is provided for .5% of the time a pupil is instructed by a teacher employed by another school district or instructed by a teacher who is jointly employed. If substantial number of pupils share more than one class or teacher, weighting reduced to 1/10.
KANSAS	Higher budget per pupil is permitted in low-enrollment districts.
KENTUCKY	Prior year end-of-year ADA is used to calculate foundation program units.
LOUISIANA	The number of pupils needed to earn an instructional unit varies by school size for schools with fewer than 413 ADM.
MAINE	Grants are provided for geographically isolated districts and small administrative units.
MARYLAND	Does not apply.
MASSACHUSETTS	Does not apply.
MICHIGAN	Does not apply.
MINNESOTA	Districts with high schools having fewer than 500 secondary pupils in 1980-81 and located in sparsely populated areas receive a supplemental revenue allowance in the cost differential tier of the foundation program. The amount of permitted revenue is a function of secondary enrollment, distance to the nearest high school and attendance area.
MISSISSIPPI	Does not apply.
MISSOURI	Prior year student count or three-year average of prior years.
MONTANA	For elementary schools with fewer than 300 pupils and high schools with fewer than 600 pupils, additional state aid is provided by weighting the actual number of pupils enrolled.
NEBRASKA	To districts that qualify for equalization aid, the percentage of 10%, 20%, 30% or 40% is added to the total basic need calculation for districts that have 4, 3, 2 or 1 person per square mile.
NEVADA	Weights for small schools and urban areas.
NEW HAMPSHIRE	Does not apply.
NEW JERSEY	Does not apply.

STATE	DENSITY/SPARSITY OR SMALL SCHOOLS
NEW MEXICO	Schools with less than 200 elementary pupils, districts with less than 200 or 400 high school pupils, districts with over 10,000 ADM but less than 4,000 ADM per high school, districts with less than 4,000 total ADM, all qualify for additional aid.
NEW YORK	Does not apply.
NORTH CAROLINA	A special allotment is paid for isolated school populations.
NORTH DAKOTA	High schools with up to 550 pupils receive up to a .70 extra weighting per pupil; 1-teacher elementary schools receive a weighting of 1.30; small elementary schools are weighted between .90 and 1.00.
OHIO	Extra per pupil subsidy for three small Lake Erie Island school districts.
OKLAHOMA	Density factor is accounted for in transportation supplement. School district size of 500 or less ADA of ADM is weighted in foundation formula.
OREGON	Approved necessary small schools of less than 100 students. Elementary schools must be more than 10 miles from nearest elementary school. High schools must be more than 15 miles from nearest high school.
PENNSYLVANIA	Qualifying districts get percent of their instructional costs based on populations per square mile 4,000 - population, 1%; 4,000-5,949 population, 3%; 5,950 +, 5%. Two exceptions: (1) districts with populations per square mile of 5,950 + and student population over 35,000 WADM get 19%; (2) qualifying districts with populations per square mile below 4,000 persons and are central cities of Standard Metropolitan Statistical Areas get 3%. Aid provided to small districts with ADMs equal to or less than 1,500 and aid ratio equal to or greater than 5,000.
RHODE ISLAND	Does not apply.
SOUTH CAROLINA	Does not apply.
SOUTH DAKOTA	Smaller school districts have a larger mill deduction.
TENNESSEE	Does not apply.
TEXAS	Basic allotment is increased by a percent proportional to difference between district's ADA and 1,600 ADA. Percent increase greater for districts having over 300 square miles. Districts having below 130 ADA use a minimum ADA depending on actual ADA, grades taught and distance to nearest school.
UTAH	Additional units are provided for necessary small schools below 165 elementary ADM, 389 junior high ADM, 417 high school ADM and 722 for six-year secondary school ADM.

STATE	DENSITY/SPARSITY OR SMALL SCHOOLS
VERMONT	A special study has been commissioned to determine if the costs of transportation (or relative density/sparsity) should be included as a weighting factor.
VIRGINIA	Does not apply.
WASHINGTON	For remote and necessary elementary schools and small school districts with less than 100 pupils and high schools with less than 300 pupils, additional units are allocated depending on grade level and required pupil-staff ratios.
WEST VIRGINIA	Does not apply.
WISCONSIN	Does not apply.
WYOMING	If there is an increase of 10% or 100 ADM in any category, instructional units will be recalculated. The ADM count is based on the 60th day of school.

STATE	DECLINING ENROLLMENT OR GROWTH
ALABAMA	Use of prior year pupil count as floor, with growth in ADA earning current units.
ALASKA	Does not apply.
ARIZONA	Rapidly declining district's pupil count cannot decrease more than 5% from the prior year. Growing school districts that experience a significant change in their growth patterns may be eligible to recalculate their budget limits and eligibility for financial assistance.
ARKANSAS	Does not apply.
CALIFORNIA	Districts choose the greater of current or prior year ADA. In 1987-88, any ADA increase over 1982-83 level is paid at 105% of the base revenue limit or the 1987-88 statewide average base revenue limit or district base revenue limit, whichever is less.
COLORADO	Declining enrollment districts use either of the last two pupil counts or the average of the last four counts to determine number of pupils funded.
CONNECTICUT	Does not apply.
DELAWARE	Districts guaranteed 93% of pupil units enrolled in previous year.
FLORIDA	Districts receive additional state aid for 50% of the decline in unweighted FTE over the previous year at previous year value per FTE.
GEORGIA	Average of three most recent FTE counts for each program with a mid-year adjustment the following year.
HAWAII	Does not apply.
IDAHO	In a school district that has a decrease in total ADA of 1% or more over the previous year, state aid shall be based on previous year's ADA less 1%.
ILLINOIS	Greater of 1986-87 best three months WADA or the three-year average WADA for 1984-1985, 1985-1986, and 1986-1987.
INDIANA	A school district experiencing enrollment growth is provided an adjustment based on increase in ADM and a percent increase generated in other calculations.
IOWA	25% of 1978 enrollment plus 75% of the greater of 1985 or 1986 enrollment.

STATE	DECLINING ENROLLMENT OR GROWTH
KANSAS	Prior year enrollment may be used if district enrollment declines between 4% and 10%, based on a sliding enrollment scale. If the decline is greater than the applicable specified percentage, the budget must be based on prior year's enrollment less the number of pupils in the current year by which the percentage is exceeded.
KENTUCKY	Does not apply.
LOUISIANA	Does not apply.
MAINE	Grants are provided for unusual enrollment increases or decreases.
MARYLAND	Does not apply.
MASSACHUSETTS	Does not apply.
MICHIGAN	Does not apply.
MINNESOTA	Districts with decline in total pupil units from the prior year are permitted a supplemental levy that is equalized by the state. A district's declining pupil unit revenue is equal to the decline in pupil units from the prior year, divided by 30, multiplied by the state average salary for beginning teachers, multiplied by the district's teacher training and experience index.
MISSISSIPPI	Pupil count is the larger of the current year's ADA divided by 27 or the previous year's ADA divided by 27.
MISSOURI	Does not apply.
MONTANA	Prior year's enrollment is guaranteed.
NEBRASKA	Districts qualifying for equalization aid that show a decrease in enrollment of more than 2% may add such percentage to the basic needs total. Districts qualifying for equalization aid that reflect increased enrollment by 1/2% or more during the school year may add such percentage to the basic needs total. A 10% maximum is applicable to both situations.
NEVADA	Guarantees payment based on 100% of previous year's enrollment if current enrollment is less.
NEW HAMPSHIRE	Does not apply.
NEW JERSEY	Does not apply.
NEW MEXICO	Does not apply.

STATE	DECLINING ENROLLMENT OR GROWTH
NEW YORK	The percentage by which ADA of first half of current year exceeds ADA for same period of base year is applied to operating aid to generate growth aid, which is paid in addition to base formula aid. Districts with declining enrollment may select higher of base year pupil count or a two-year average pupil count in operating aid formula.
NORTH CAROLINA	Does not apply.
NORTH DAKOTA	Does not apply.
OHIO	Basic aid formula uses the highest ADM of the current year or the average of the current year + the two preceding years.
OKLAHOMA	Best of last two years' ADA and ADM are used.
OREGON	Grant of 75% of difference between December resident ADM and previous year's resident ADM x basic grant per ADM = decline payment. Growth grant based on 100% of difference.
PENNSYLVANIA	Does not apply.
RHODE ISLAND	Does not apply.
SOUTH CAROLINA	Does not apply.
SOUTH DAKOTA	Does not apply.
TENNESSEE	Does not apply.
TEXAS	Does not apply.
UTAH	Does not apply.
VERMONT	Student ADM is averaged over a two-year period.
VIRGINIA	Does not apply.
WASHINGTON	Does not apply.
WEST VIRGINIA	Does not apply.
WISCONSIN	Does not apply.
WYOMING	District loss of 100 ADM or 10% may be added.

ASSISTANCE FOR CAPITAL OUTLAY

AND

TRANSPORTATION

STATE	CAPITAL OUTLAY AND/OR DEBT SERVICE
ALABAMA	$58.50 per teacher unit. Bonded indebtedness may not exceed 80% of estimated annual local tax receipts in a given year for a district.
ALASKA	80% reimbursement of local debt service for cost of school construction and additions, and other approved projects that exceed $25,000.
ARIZONA	Districts calculate a Capital Outlay Revenue Limit and in most cases receive state aid based on an amount per prior year student count (ADM). Rates are based on size of district and vary from $197.66 to $238.50 for K-8 and $234.59 to $288.41 for 9-12. This money can be used in capital outlay or maintenance and operation. Districts calculate a Capital Levy Revenue Limit and in most cases receive state aid based on an amount per prior year student count (ADM). Rates are based on size of district and vary from $153.57 to $185.53 for K-8 and 9-12. This money can only be used for capital outlay.
ARKANSAS	N/A
CALIFORNIA	Since 1982, the state has sold $1,750 million of general obligation bonds for school construction and modernization. As of December 1987, the proceeds of these bond sales will be fully committed. The State currently estimates a school capital outlay need for over one billion dollars a year over the next decade. It is further estimated that 15% to 20% of this need will be met from local revenues, while the residual will have to be met from sources as yet unidentified. As local agencies repay loans made from bond funds any repayment in excess of the amount required to retire the debt is made available to local agencies as matching funding for deferred maintenance. This has provided approximately $65 million a year towards reduction of the deferred maintenance backlog.
COLORADO	Bonding limit is 205 of assessed valuation. In rapidly growing enrollment districts, 25% of assessed valuation is the limit.
CONNECTICUT	40% - 80% of approved projects, inversely related to district wealth. In regional districts the state pays up to 10% more on an equalized basis but such districts may not receive more than 85% reimbursement. Bonded indebtedness may not exceed 450% of the annual receipts of taxes for the fiscal year preceding the issue.
DELAWARE	60% of approved projects. 100% for special schools and for vocational schools. Bond issue must be approved by the state. Bonded indebtedness is limited to 10% of the assessed valuation of the district.

STATE	CAPITAL OUTLAY AND/OR DEBT SERVICE
FLORIDA	State allocates capital outlay funds based on percentage of FTE membership and growth in FTE membership. Bond levies may not exceed 6 mills without state board of education approval.
GEORGIA	Grants based on increased growth and consolidation. Bonded indebtedness may not exceed 10% of a school district's total assessed property valuation.
HAWAII	Legislature appropriates funds for entire capital improvements program on a project by project basis.
IDAHO	Bonded indebtedness may not exceed 5% of total assessed market value of property.
ILLINOIS	Authorizing legislation exists in capital outlay and debt service. Approximately $67 million in capital outlay funds was appropriated for Fiscal Year 1988.
INDIANA	Each district is provided a flat grant of $40 per pupil in average daily attendance (ADA – a 15 day count taken in the fall). Two separate loan funds provide qualifying corporations with limited construction funds at interest rates below the prevailing rates. Bonded indebtedness is limited to 2% of assessed property valuation and must be approved by local taxpayers.
IOWA	Bonded indebtedness is limited to 5% of assessed property value.
KANSAS	Districts budgeting a capital outlay levy of at least 3.5 mills may transfer additional monies from their current operating budgets to special capital outlay budgets. Expenditures for acquisition of equipment and building repair may come directly from current operating budgets. Bonded debt limit is 14% of assessed property valuation unless approved by the State Board of Education.
KENTUCKY	$1,800 per classroom unit. School Facilities Construction Commission issues and shares cost of bonds and interest with qualifying school districts. Limit on bonded debt set by department of education.
LOUISIANA	Limit for bonded indebtedness is 25% of assessed property valuation in the district. No state aid is provided. Local tax elections held in ward or school district.
MAINE	All approved expenditures for school construction are subsidizable by the State. Bonded debt limit is 15% of assessed property valuation for municipalities and 10% of property valuation for districts.
MARYLAND	All costs except land and local debt service prior to 1971. There is no debt limit except in charter counties where the debt limit is 10% of the assessed property valuation of the district.

STATE	CAPITAL OUTLAY AND/OR DEBT SERVICE
MASSACHUSETTS	Aid is distributed on a percentage equalizing basis. Districts receive a percentage of the total expenditures per school-attending child. these percentages vary according to the property wealth of each district. The state also aids 50% of debt service. Bonding limit is 2.5% of equalized assessed property value in cities and 5% in towns.
MICHIGAN	N/A
MINNESOTA	Districts may levy the lesser of 9 mills or $130 per pupil unit for general capital outlay. Districts may also levy for hazardous substance capital outlay (asbestos, PCB's). State aids are provided to equalize the amounts raised by the levies. There is also a limited loan program to assist districts with high debt service effort.
MISSISSIPPI	State provides $18 per year per pupil in ADA. Bonded indebtedness limit is 15% of assessed property valuation. Additional authority for Notes and Certificates of indebtedness is limited to amount 3 mills tax levy for 10 years will repay, including interest.
MISSOURI	State aid for capital outlay limited to vocational programs and nonspecific general aid. Exception was a one-time set of state matching grants for the purchase of microcomputers. State aid for debt service is limited to no interest loans for certain energy projects. Bonded indebtedness may not exceed 10 percent of assessed property value.
MONTANA	Bonded indebtedness may not exceed 29% of taxable property value of district.
NEBRASKA	Statutorily, bonding limits on Class I and Class II districts are limited to 14 percent of the actual valuation of all district property. There are no limits on Class III, IV, V or VI school districts.
NEVADA	Bonded indebtedness may not exceed 15% of assessed valuation.
NEW HAMPSHIRE	30% - 50% of annual payment of bonded principal for approved projects. Debt limit varies for cities and regional districts. Town school districts are limited to 7% of local assessed valuation. Cooperative school districts can go to 10% of assessed valuation. General court action allows some districts to go to 12%.
NEW JERSEY	Equalized to wealth of district for debt service and capital outlay of previous year. Bonding debt limit varies according to district type. K-12 districts are limited to 4% of total average equalized value of real property. Regional districts (9-12) and (K-8) districts limited to 3%, (K-6) 2.5%, (7-12) 3.5%, and first class cities 8%.

STATE	CAPITAL OUTLAY AND/OR DEBT SERVICE
NEW MEXICO	Guarantee of $35 per mill per program unit less 2 mills, other by application. Bonding limit of 6% of net assessed property valuation. Mill levy of (10) less 2 mills and debt service.
NEW YORK	Aid is provided for approved building expenses including both debt service and capital outlay. Formula "equalizes" based on real property wealth of district. Limits for bonded indebtedness are based on relationship of debt to full value of district. Limit is 10% of property valuation for noncity school districts and New York City; 5% for city schools under 125,000 population and 9% for city school districts over 125,000.
NORTH CAROLINA	State Literary Loan fund provides maximum $300,000 loan to districts at 6% interest. Bonded indebtedness is limited to 8% of total assessed valuation of county.
NORTH DAKOTA	Bonds may be issued by districts to purchase, enlarge, erect and improve school buildings. 60% majority vote required. State school construction fund also created. Qualifying districts can receive up to 30% of taxable assessed valuation not to exceed $1 million. Bonding limit is 15% of taxable assessed valuation.
OHIO	Permissible local bonded indebtedness is 9% of assessed property valuation. State helps subsidize school bus purchases, vocational education equipment replacement, and vocational construction.
OKLAHOMA	Bonded indebtedness cannot exceed 10% of total assessed valuation.
OREGON	Bonding limit is .55% of total true cash value per grade for grades K-8. The limit is .75% per grade for grades 9-12.
PENNSYLVANIA	Approved cost of project; also for rental of facility. The limit for school district indebtedness is based on the level of the borrowing base which is the average of a district's total revenues for the 3 years preceding the year in which such debt will be incurred. Nonvoted debt cannot exceed 250% of the borrowing base, except in Philadelphia where the limitation is 100%. The limitation goes to 300% of the base when new lease rental debt is included (150% in Philadelphia).
RHODE ISLAND	Minimum of 30% of capital outlay expenditures, depending on housing aid ratio plus 75% of difference between debt service costs and yield of a 3 mill tax. Municipal limit for bonded indebtedness is 3% of assessed valuation and this requires voter approval. Beyond that limit, approval of legislature and board of regents is required. All new projects under formula similar to operations aid. Incentive bonus for energy conservation, handicapped access and asbestos removal, and regional districts.

STATE	CAPITAL OUTLAY AND/OR DEBT SERVICE
SOUTH CAROLINA	$30 per pupil enrolled in grades 1-12, $15 per pupil enrolled in kindergarten. Bonded indebtedness limited to 8% of assessed valuation unless a referendum is held for increase. In addition, the state budget provided $4,820,000 for school building aid for 1987-88 under the educational reform program (Education Improvement Act of 1984).
SOUTH DAKOTA	Bonding limit is 10% of a district's taxable property value less outstanding bonds.
TENNESSEE	The cost of capital outlay for the state as a whole is computed on the basis of a per capita amount per pupil in average daily attendance during the preceding school year. It is assumed but not required that 42.5% of the aggregate cost of the program for the state will be available locally for capital outlay. The law provides that no county shall receive less state capital outlay funds than it received during the 1950-51 school year. Approximately 50% of this amount can be used for debt service.
TEXAS	Bonding limit is 10% of assessed property value. Bonds may be guaranteed by the Permanent School fund under certain conditions.
UTAH	State pays greater of unmet critical needs or eligible amount under continuing school building formula once revenue from 13.5 mills has been applied against district need. In order to qualify for critical building program, districts must levy 17.55 mills. Debt limit is 20% of assessed property value of school district.
VERMONT	The State pays 30% of the construction costs for approved projects. Under the Foundation Plan, aid for debt service is no longer a stand-alone program paying 20% of a district's expenditures. Aid for debt expenditures is now a "supplemental aid" category with the state paying the same rate as the district's state share. State share is the percentage of the district's Total Foundation Cost which is covered by Basic Aid, and varies between 5% and 75%. Districts with pre-existing debt will continue to receive 20% aid.
VIRGINIA	Literary Fund loans are available from the state with a ceiling of $2 million and with interest rates determined by a localities composite index (equalization mechanism). Virginia Public School Bonding Authority (VPSBA) may guarantee loans under certain conditions.
WASHINGTON	Approved projects on percentage equalizing basis, with 50% aid in average wealth district; minimum 20%, maximum 90%; uniform space criteria is basis of need. Total debt limit is 5% of assessed property, 2.5% of which is for capital construction.

STATE	CAPITAL OUTLAY AND/OR DEBT SERVICE
WEST VIRGINIA	Approved projects with a flat grant, an amount per student, plus the amount per student times an assistance ratio comparing the bond potential of a district to the state. Bonding limit is 5% of school district assessed valuation.
WISCONSIN	Capital outlay financed directly from taxes is included in shared costs, as is up to $90 per pupil for long-term debt service. Debt is limited to 10% of equalized valuation in K-12 districts, 5% in other districts and 2% in Milwaukee.
WYOMING	Foundation program under which the state provides the difference between $5,850 per classroom and the yield of a 4 mill district tax effort. Emergency loans available when bonded debt is at least 75% of bonding capacity. Debt limit is 10% of assessed property valuation.

STATE	TRANSPORTATION
ALABAMA	Transportation costs are calculated on the basis of the ADA of transported pupils times the allowable cost per pupil per day and is funded through the foundation program.
ALASKA	Pupil transportation is reimbursed at 100% of approved costs and is funded separately from the foundation program.
ARIZONA	Districts calculate a Transportation Support Level and in most cases receive state aid based on prior year's daily route miles per student transported. Rates are $1.70 per mile for districts with .5 miles per student or less, $1.38 for .501 to 1 and $1.70 for greater than 1. Additional support is allowed for academic, vocational and technical education and athletic trips. This increase is determined by a factor based on district type and miles per student and varies from 15% to 30% over the support level calculated above. Approved daily route miles are multiplied by 175 days.
ARKANSAS	Average daily transported pupils (ADT) divided by the school district's area in square miles times rate per ADT plus unit nonresident aid.
CALIFORNIA	California districts receive reimbursement in the current year based on prior year approved transportation expenditures. If the district's prior year approved transportation expenditures are at least 95 percent of the prior year state allowance, the district receives 100 percent of the prior year allowance. If the district's prior year approved transportation expenditures are less than 95 percent of the state allowance, the district receives the certified percentage plus 5 percent.
COLORADO	$.40 per mile traveled plus 25% of the difference between current operating expenses for pupil transportation and the amount determined by multiplying $.40 times each mile traveled. Maximum reimbursement of 90% of reimbursable costs.
CONNECTICUT	State support is based on district wealth as defined for the guaranteed tax base formula. Support ranges from 20% of reimbursable costs to 60% from the prior year. Regional high school districts receive an additional 5% and regional K-12 districts receive an additional 10%.
DELAWARE	State provides total cost of transportation for K-6 pupils who reside over 1 mile from school and for 7-12 pupils who reside more than 2 miles from school.
FLORIDA	Aid is based on a formula that provides for an allowance per student cost based upon a density index of the number of transported pupils per bus route mile. Generally, pupils must live more than 2 miles from school to be counted and transported.
GEORGIA	State aid is provided according to a schedule of standard transportation costs and a schedule of variable transportation costs.

STATE	TRANSPORTATION
HAWAII	Funds for the transportation program are appropriated directly by the legislature.
IDAHO	District transportation support program is based on transporting pupils 1-1/2 miles or more to schools. The state funds 85% of the allowable cost through the foundation program.
ILLINOIS	For regular pupils, the state provides a minimum of $16 per pupil or actual eligible costs less a qualifying amount. For vocational and special education, 80% of allowable costs are reimbursed. Parents/guardians of pupils residing 1-1/2 miles or more from their attendance center or less than 1-1/2 miles if hazardous conditions exist and do not have access to free public transportation may file for a state grant (up to $100 for 1987-88).
INDIANA	Regular transportation reimbursement is provided for all students who live more than 1 mile from school. Formula is based on density of transported pupils per mile in the district and the ability of the district, based on assessed valuation, to share in transportation costs. Funding is also provided for vocational and special education students using a formula based on actual costs. The state share is limited by the amount appropriated by the legislature. All districts are guaranteed no less than the amount they received in 1975. State currently provides slightly more than 20% of total transportation costs. The local share is raised through a separate fund tax rate.
IOWA	Transportation is not categorically funded but is folded into the foundation program.
KANSAS	All districts transporting pupils living 2.5 miles or more from the school receive 95% of the actual cost per pupil or the state average cost per pupil based on a formula which takes into account per pupil cost of transportation, density of the district in terms of pupils transported and square miles in the district.
KENTUCKY	Transportation allotment is based on pupil density and the average per pupil per day cost of transporting for comparable districts. Total allotment cannot exceed funds appropriated for pupil transportation.
LOUISIANA	Foundation program includes the actual cost of each state approved bus route based state salary schedule and operational allowance.
MAINE	Allocated in the school funding formula at 106% of allowable base year costs. Individual subsidy rates vary from one school administrative unit to another.
MARYLAND	100% of approved costs are reimbursed.

STATE	TRANSPORTATION
MASSACHUSETTS	The state reimburses spending for transportation at a rate dependent on the appropriation levels each year.
MICHIGAN	Transportation formula for 1987-88 based on: transportation staff per 100 pupils transported, bus capacity per pupil transported, transportation staff salary, amortization costs and authorized miles traveled per bus. If amount is less than district received in 1985-86 on a per pupil basis, the per pupil aid will be equal to amount determined by formula plus 50% of the difference per pupil between the formula amount and the amount received in 1985-86. Nonregular transportation (e.g., handicapped, during-day) is equal to 100 percent of actual cost. The state pays a percentage of this cost, and districts are permitted to make an equalized levy for the remaining cost.
MINNESOTA	Funding for regular to and from school transportation is computed using a cost prediction formula based on density and other district characteristics. State aid equals the adjusted predicted cost per pupil transported, times the number of pupils transported, minus the amount raised by a 2.25 mill property tax levy. To be counted for regular transportation category, elementary pupils (K-6) must reside more than one mile from school, and secondary pupils must reside more than two miles from school. Funding for nonregular transportation (e.g., handicapped, during-day) is equal to 100 percent of actual cost. The state pays a percentage of this cost, and districts are permitted to make an equalized levy for the remaining cost.
MISSISSIPPI	Based on transported ADA and a density formula and rate table. The rate table provides greater amounts per pupil in districts with fewer pupils per square mile. 1987-88 minimum rate is $74.78; maximum rate os $231.38 per transported in ADA.
MISSOURI	Reimbursement is 80% of allowable costs of transporting eligible pupils. It is limited by each district's efficiency factor. Districts above a statewide maximum cost factor which is statistically developed from the cost per pupil mile vs. miles per pupil per day (linear density) are adjusted downward, before multiplying by the 80 percent.
MONTANA	Shared by state, county and district by means of a statutory schedule of costs.
NEBRASKA	Districts receive an additional weighting of .25 for pupils who live more than 4 miles from schools. Reimbursement is only to districts that qualify for equalization aid.
NEVADA	$140 per pupil transportation allowance is included in the basic support guarantee.
NEW HAMPSHIRE	Sending district is reimbursed by state at $.08 per mile per pupil for vocational education pupils transported (to vocational education centers).

STATE	TRANSPORTATION
NEW JERSEY	90% of approved costs are reimbursed based upon costs for the second year preceding the budget year.
NEW MEXICO	Funded at 100% with categorical appropriation based on a transportation distribution formula to recognize the varied operating conditions and diversified factors throughout the state on an equitable basis, thus the safety of students is not compromised by local district funding priorities. Cost reports are required by statute and mid-year and end of year adjustments are made to fit actual need within the formula and appropriation.
NEW YORK	State aids 90% of approved transportation expenditures.
NORTH CAROLINA	Local districts provide transportation services. State funds mechanics, drivers' wages and bus replacement by providing an amount per pupil and an amount per mile.
NORTH DAKOTA	State reimburses school districts based on daily mileage. Districts are reimbursed for vehicles transporting 10 or more pupils at a rate of $.72 per mile plus $.19 per day per transported pupil. Reimbursement for vehicles transporting 9 pupils or less is at the rate of $.355 per mile each year for the 1987-89 biennium.
OHIO	State reimburses through foundation grant for partial costs of transporting handicapped pupils, elementary pupils and secondary pupils more than one mile from school based on the number of pupils, average daily miles and type of transportation (includes transportation of such pupils to nonpublic schools).
OKLAHOMA	Aid is based on per capita transportation allowance and the number of children transported. District allowance varies inversely with population density.
OREGON	Reimbursement for 1987-88 is approximately 55% of local district approved transportation costs for the 1986-87 school year.
PENNSYLVANIA	Regular reimbursement is determined by multiplying approved costs of pupil transportation by the applicable ratio of the school district. Payments are also made for excessive cost to be determined by subtracting from approved costs the sum of the regular state reimbursement plus 1/2 mill times the district assessed valuation.
RHODE ISLAND	Reimbursement for any approved transportation expenses is included as a factor in the general aid formula.
SOUTH CAROLINA	The state funds and monitors the entire transportation system. Local districts hire bus drivers subject to state certification. Salaries and training provided by the state.

STATE	TRANSPORTATION
SOUTH DAKOTA	Included in the state aid formula for regular pupils. For special education, included as 50% of allowable costs for special education.
TENNESSEE	60% of total state appropriation allocated to districts on per pupil transported 1-1/2 miles or more during the preceding year. 40% of state appropriation allocated according to a country-to-state ratio of geographical area in square miles.
TEXAS	Allowable costs for transportation are included in the foundation program according to a linear density formula. Districts are grouped by density and reimbursed by the average cost per mile within each group. Handicapped transportation is funded at actual cost per mile with a legislated maximum. Vocational transportation is funded at actual cost per mile. Private regular and handicapped transportation is funded at a rate under a legislated maximum.
UTAH	State appropriates 100% of approved transportation costs. A categorical amount for educational field trips is also provided.
VERMONT	Expenditures by a school district for transportation reimbursed as a "supplemental aid" category with the State paying the same rate as the district's "state share." For the current (1987-88) year, a separate appropriation was included to fund a special "foundation factors study" to specifically recommend how the foundation cost should be adjusted to reflect the additional costs encountered by districts with a large road network in relation to its number of enrolled children, and how this factor should be measured.
VIRGINIA	40% of state allocation distributed on the basis of the number of transported pupils; 40% on the number of miles traveled; 20% on the number of buses meeting state standards for regular transportation. In addition, state payments are made for the following: 60% of actual costs, not to exceed $300 per pupil for handicapped pupils transported by special arrangements; transit buses on a per pupil amount equal to regular reimbursement; supplemental funding for the transportation of handicapped pupils on approved buses scheduled exclusively for the handicapped.
WASHINGTON	100% reimbursement of approved costs.
WEST VIRGINIA	80% of transportation cost within each county for maintenance operation, related costs, exclusive of salaries.
WISCONSIN	State transportation aid is paid at the following rates per pupil per school year: 2-5 miles, $30; 5-8 miles, $45; 8-12 miles, $60; 12-15 miles, $68; 15-18 miles, $75; over 18 miles, $85. Hazardous-area transportation, 0-2 miles, $12. Lower amounts for less than full-year transportation.

STATE	TRANSPORTATION
WYOMING	Additional entitlement on foundation (75% of actual expense) and for purchase of school buses (1/6 actual cost for 4 years) and operation of daily routes. Maintenance of route buses.

ASSISTANCE FOR SPECIAL STUDENT POPULATIONS

STATE	SPECIAL EDUCATION
ALABAMA	Does not apply.
ALASKA	The costs of services for exceptional pupils is included in basic state support.
ARIZONA	9 weighted categories.
ARKANSAS	7 weighted categories.
CALIFORNIA	The Master Plan for Special Education provides funding for instructional personnel service units, support services and (where applicable) nonpublic, nonsectarian schooling sufficient to provide special education services for approximately 10% of the total student population.
COLORADO	The state reimburses for excess costs of special education programs. Maximum reimbursement is 80%. The prorated payment is about 44% of excess costs.
CONNECTICUT	State support is based on district wealth as defined in the GTB formula. Aid ranges from 30% of reimbursable costs for wealthiest district to 70% of reimbursable costs for poorest districts.
DELAWARE	Units for 12 categories are provided, ranging in size from four pupils per unit to 15 pupils per unit.
FLORIDA	Fifteen of the 53 weighted categories in the foundation program are for exceptional pupils.
GEORGIA	Four weighted categories for special education.
HAWAII	Full state funding.
IDAHO	80% of ancillary salaries (special education teachers, psychologists, psychological examiners, therapists and social works) is provided. Additional support units are provided in foundation program.
ILLINOIS	Flat grant of $8,000 per certified special education employee and $2,800 per approved noncertified employee is provided. Excess costs for severely handicapped pupils in district-operated programs are aided up to a maximum of $2,000 greater than a district's regular pupils' per capita cost.
INDIANA	Thirteen weighted categories in foundation program.
IOWA	Three weighted categories are provided for special education pupils.

STATE	SPECIAL EDUCATION
KANSAS	80% of special education transportation and costs is provided. $14,069 in categorical aid per instructional unit is also provided.
KENTUCKY	Extra classroom units are allotted per approved teacher, not to exceed the total provided in the biennial budget. For each unit allocated, 7.2 ADA deducted from basic allocation.
LOUISIANA	Additional instructional units are provided for 18 program categories. This includes funding for assessment teachers, school psychologists, school social workers and other certified personnel.
MAINE	106% of base year costs are allocated in FY 87-88.
MARYLAND	Excess cost reimbursement for handicapped pupils.
MASSACHUSETTS	Three pupil weighted categories are included in the foundation program.
MICHIGAN	Districts may be reimbursed for up to 75% of added costs for most programs subject to a capped appropriation and 100% for certain programs.
MINNESOTA	State categorical aid is provided for 66% of the salary of essential personnel, not to exceed $18,400 per FTE staff person, and for 47% of expenditures for special supplies and equipment, not to exceed $47 per handicapped child.
MISSISSIPPI	Instructional unit add-on for approved class.
MISSOURI	Reimbursement of $13,989 per approved instructional unit of special education, $8,163 for approved classes of remedial reading.
MONTANA	Allowable costs associated with special education programs are fully reimbursed.
NEBRASKA	Gifted pupils receive an additional weighting of 25% of basic needs by grade level (districts qualifying for equalization aid).
NEVADA	For 1987-88, districts receive one unit of special education support ($24,000) for every 150 pupils enrolled in the district.
NEW HAMPSHIRE	Five weighted categories for special education.
NEW JERSEY	Weighted pupils (13 categories) times the state average net current expense per pupil.
NEW MEXICO	Four weighted categories included in the foundation program.

STATE	SPECIAL EDUCATION
NEW YORK	Aid for Special Education pupils equals weighted resident pupils multiplied by district approved operating expense per pupil, but not less than $2,000 or more than $4,200, multiplied by district Excess Cost Aid Ratio. Aid is in addition to aid for operating expense.
NORTH CAROLINA	State allocated aid for handicapped students on the lesser of June 1 headcount or 12.5% of total prior year ADM.
NORTH DAKOTA	Districts are reimbursed: the excess over 2.5 times the state average cost per pupil for students placed out-of-district for services; 60% of the excess student transportation costs; 80% of boarding care costs; and varying rates for staff and contracted services per fee schedule.
OHIO	A flat grant of $7,400 per instructional unit plus salary (115% of state minimum salary schedule) is awarded for special education and $8,650 salary for vocational education units. $1,525 per unit plus 115% salary allowance awarded for special education support personnel and programs for gifted pupils. Districts receive mileage or per pupil transportation grants. Partial cost reimbursement for home instruction, teacher training or special instructional services for physically or emotionally handicapped.
OKLAHOMA	Twelve weighted categories included in foundation program.
OREGON	Reimbursement up to 30% of excess cost or pro rata share (currently about 11%).
PENNSYLVANIA	100% of approved excess cost of pupils in district or intermediate unit operated special classes. 80% of tuition and maintenance cost for pupils assigned to approved private schools for the physically, emotionally or mentally handicapped.
RHODE ISLAND	Formula for handicapped provides excess cost aid.
SOUTH CAROLINA	Handicapped children are weighted according to eight specific classifications.
SOUTH DAKOTA	100% for severely and profoundly handicapped. 50% on other allowable costs.
TENNESSEE	Identified and served handicapped pupils receive additional weighting in determining pupil counts.
TEXAS	For the portion of the day students are served in approved programs, the adjusted allotment is multiplied by a weight varying from 2.0 to 10.0 depending on the instructional arrangement used. Twelve weighted categories included in foundation program.

STATE	SPECIAL EDUCATION
UTAH	Foundation program provides weighted categories for handicapped.
VERMONT	The state funds 75% of actual salaries of an approved number of mainstream special education positions. Also, 100% forward funding is provided for designated special education programs and residential placements with the district of legal residence reimbursing the state for actual costs or district's average per pupil costs, whichever is lower.
VIRGINIA	Additional state funds are provided for Special, Vocational, and Adult Education programs.
WASHINGTON	A program for highly capable students is funded in an amount equal to 1% of the school district enrollment multiplied by $344.23.
WEST VIRGINIA	General aid formula weights special education pupils 3.0. Additional funds are provided for teaching personnel, facilities and transportation.
WISCONSIN	State reimburses 63% of approved costs for education and 100% of room and board for intradistrict transfer pupils and 51% for school psychologists and social workers.
WYOMING	N/A

STATE	COMPENSATORY EDUCATION
ALABAMA	Does not apply.
ALASKA	Does not apply.
ARIZONA	Does not apply.
ARKANSAS	Does not apply.
CALIFORNIA	Based upon various measures of poverty, limited English proficiency and pupil transiency, funds are distributed for the marginal costs of both compensatory and bilingual education that are not funded by the revenue limit.
COLORADO	Districts with more than 15% low income pupils receive $125 per low income in excess of 15%
CONNECTICUT	State grant formula is based on results of statewide mastery tests and number of low-income pupils in the school district.
DELAWARE	Basic skills instructional unit is provided on the basis of one unit per 530 pupils enrolled.
FLORIDA	An amount is distributed as categorical and based on the number of pupils in lowest quartile on statewide assessment tests.
GEORGIA	One weighted category for remedial education.
HAWAII	Full state funding.
IDAHO	Does not apply.
ILLINOIS	A variable weighting from 0 to .625 is provided depending on the concentration of low income eligible pupils in the district relative to the state average concentration of 19.19%. A district with 19.19% concentration has an additional weight of .53 per low income pupil.
INDIANA	Does not apply.
IOWA	Does not apply.
KANSAS	Does not apply.
KENTUCKY	Does not apply.
LOUISIANA	A flat grant per pupil for approved programs.
MAINE	Does not apply.

STATE	COMPENSATORY EDUCATION
MARYLAND	25% of the foundation amount per pupil eligible for Chapter 1 funds, with $70 per pupil and 25% of the difference between the current and 1985 funds dedicated to Chapter 1 eligible students.
MASSACHUSETTS	A pupil weight is provided for low income Chapter 1 eligibles. Competitive grants for schools are available for schools with low scores on standardized tests.
MICHIGAN	Slow learners determined by state assessment. State aid provides up to $261 per K-10 pupil.
MINNESOTA	Extra pupil units are granted between .5 and 1.1 per ADFC pupil, depending on the concentration of AFDC pupils.
MISSISSIPPI	Does not apply.
MISSOURI	Enrolled AFDC and orphan students are weighted an extra .25 in the foundation portion of the formula.
MONTANA	Does not apply.
NEBRASKA	Culturally and educationally deprived pupils receive an additional weighting of 100% of basic needs, by grade level (only in districts that qualify for equalization aid).
NEVADA	Does not apply.
NEW HAMPSHIRE	Does not apply.
NEW JERSEY	Weighted (.18) pupils times state average net current expense per pupil.
NEW MEXICO	Does not apply.
NEW YORK	Pupils scoring below minimum competence on a statewide test weighted an additional .25. Attendance improvement dropout prevention aid is provided to districts with low attendance ratios ($216.65 times pupils for attendance improvement).
NORTH CAROLINA	60% of state remediation funds are provided based on all failures from the high school competency test. The remaining 40% of state remediation funds are allotted based on the number of students scoring below the 35th percentile on the 8th grade CAT tests. Beginning in summer of 1986, a summer program for pupils who scored on or below the 25th percentile of CAT.
NORTH DAKOTA	Does not apply.

STATE	COMPENSATORY EDUCATION
OHIO	Disadvantaged pupil impact aid based on concentration of AFDC pupils and district total ADM (minimum 10% or 500 AFDC pupils). Disadvantaged pupil program funds based on number of AFDC pupils in state-approved compensatory education programs in the district (minimum 5% or 50 AFDC pupils).
OKLAHOMA	Economically disadvantaged pupils are weighted .25 in the power equalizing formula.
OREGON	$1 million in disadvantaged funds to Portland School District only.
PENNSYLVANIA	School districts in which 10% of ADM pupils are members of families receiving AFDC payments of $2,000 or more per year receive a supplement ranging from $100-$500 per AFDC pupil based on the concentration of AFDC pupils in the district. Students identified via a statewide testing program (TELLS) as needing remediation in math and/or reading are provided this instruction. The reimbursement is calculated on the basis of the cases identified.
RHODE ISLAND	Ratio of Title 1 entitlement in district to statewide total times $2 million.
SOUTH CAROLINA	Three weighted categories for compensatory and remedial pupils.
SOUTH DAKOTA	Does not apply.
TENNESSEE	Does not apply.
TEXAS	20% of the adjusted allotment per pupil eligible to receive free or reduced lunches under the National School Lunch Program.
UTAH	Based on the ratio of district's disadvantaged pupils (AFDC, etc.) to statewide total.
VERMONT	The proportion of students determined to be economically disadvantaged is weighted an additional 15% when calculating the district's total foundation cost.
VIRGINIA	State provides per pupil grants for elementary and secondary students scoring below grade level on a statewide achievement test.
WASHINGTON	A learning assistance program is available to students identified as deficient in basic skills.
WEST VIRGINIA	Does not apply.
WISCONSIN	Does not apply.
WYOMING	Does not apply.

STATE	BILINGUAL EDUCATION
ALABAMA	Does not apply.
ALASKA	The costs of service for bilingual pupils is included in basic state support.
ARIZONA	Weight included in block grant calculations.
ARKANSAS	Does not apply.
CALIFORNIA	See "Compensatory Education."
COLORADO	English Language Proficiency Act provides funding to build English proficiency for underachieving K-12 pupils of limited English proficiency.
CONNECTICUT	Each district is entitled to receive a portion of the total amount appropriated according to the ratio of the number of eligible pupils in its district as compared to the total number of eligible pupils in the state.
DELAWARE	Does not apply.
FLORIDA	Does not apply.
GEORGIA	Grants based on need.
HAWAII	Full state funding.
IDAHO	Does not apply.
ILLINOIS	Excess cost for approved programs. In 1987-88, funds are authorized for approximately 55 programs.
INDIANA	Does not apply.
IOWA	Does not apply.
KANSAS	$150 per pupil for an approved program.
KENTUCKY	Does not apply.
LOUISIANA	Additional instructional units are provided for each full-time second language instructor at the elementary level.
MAINE	Does not apply.
MARYLAND	Does not apply.
MASSACHUSETTS	A pupil weight is included in the foundation program.

STATE	BILINGUAL EDUCATION
MICHIGAN	Provides reimbursements to districts on a per pupil basis based on the number of limited English-speaking pupils in ADM.
MINNESOTA	State categorical aid is provided for the lesser of 61% of the salary of one FTE teacher or $17,000 for each 45 students of Limited English Proficiency (LEP), with a guarantee of 1/2 teacher in districts with fewer than 23 LEP pupils.
MISSISSIPPI	Does not apply.
MISSOURI	Does not apply.
MONTANA	Does not apply.
NEBRASKA	Does not apply.
NEVADA	Does not apply.
NEW HAMPSHIRE	Does not apply.
NEW JERSEY	Weight (.23) pupils times state average net current expense per pupil.
NEW MEXICO	Full-time equivalent pupils weighted .3.
NEW YORK	Grants from department of education. Limited English Proficiency pupil weighted an additional .12.
NORTH CAROLINA	Does not apply.
NORTH DAKOTA	Does not apply.
OHIO	Does not apply.
OKLAHOMA	Weighted at .25 in the foundation program.
OREGON	Does not apply.
PENNSYLVANIA	Does not apply.
RHODE ISLAND	Incentive program for bilingual pupils provides $.5 million in reimbursements.
SOUTH CAROLINA	Does not apply.
SOUTH DAKOTA	Does not apply.
TENNESSEE	Does not apply.

STATE	BILINGUAL EDUCATION
TEXAS	10% of the adjusted allotment per pupil enrolled in a bilingual or special language program.
UTAH	Categorical appropriation is distributed proportionately according to the number of pupils with bilingual needs.
VERMONT	Does not apply.
VIRGINIA	Does not apply.
WASHINGTON	A transitional bilingual program provides funds to school districts to implement bilingual education programs.
WEST VIRGINIA	Does not apply.
WISCONSIN	State reimburses 63% of approved costs.
WYOMING	Does not apply.

STATE	GIFTED AND TALENTED EDUCATION
ALABAMA	Does not apply.
ALASKA	Does not apply.
ARIZONA	Does not apply.
ARKANSAS	Beginning in 1987-88, an additional weight of .25 will be provided for gifted and talented pupils.
CALIFORNIA	Does not apply.
COLORADO	Does not apply.
CONNECTICUT	Does not apply.
DELAWARE	Disruptive Student Unit -- funding provided on a per pupil basis. Gifted and Talented Unit -- on unit for each 1,200 pupils enrolled enclusive of handicapped pupils.
FLORIDA	Does not apply.
GEORGIA	One category is included for gifted education.
HAWAII	Does not apply.
IDAHO	Does not apply.
ILLINOIS	Does not apply.
INDIANA	Does not apply.
IOWA	Does not apply.
KANSAS	Does not apply.
KENTUCKY	Does not apply.
LOUISIANA	Does not apply.
MAINE	Does not apply.
MARYLAND	Summer residential program with tuition and fees supplemented by a flat grant of $269 per pupil, for gifted and talented.
MASSACHUSETTS	Competitive grants for gifted and talented, drop-out prevention, and health and drug education.

STATE	GIFTED AND TALENTED EDUCATION
MICHIGAN	Gifted and talented: School districts and consortiums of districts may receive up to $79 per pupil for up to 5% of districts' or consortiums' pupils in ADM. Minimum grant of $5,000 provided to low ADM districts and consortiums.
MINNESOTA	State categorical aid pays the greater of (a) $40 times the lesser of 5% of ADM or the number of gifted and talented pupils; or (b) $500 per district.
MISSISSIPPI	Does not apply.
MISSOURI	Does not apply.
MONTANA	Does not apply.
NEBRASKA	Does not apply.
NEVADA	Does not apply.
NEW HAMPSHIRE	Does not apply.
NEW JERSEY	Does not apply.
NEW MEXICO	Does not apply.
NEW YORK	All districts receive 3% times ADA times $192 to support gifted and talented programs. Districts receive aid for handicapped pupils (including those placed in private handicapped programs by the district) under excess cost aid formulas that use aid ratios based on property and income wealth. Expenses reimbursed are subject to various maximums.
NORTH CAROLINA	State allocated aid for the academically gifted allotment is based on the lesser of June headcount or 3.9% of total ADM and then weighted 3:1.
NORTH DAKOTA	Does not apply.
OHIO	Does not apply.
OKLAHOMA	Does not apply.
OREGON	Does not apply.
PENNSYLVANIA	Does not apply.
RHODE ISLAND	Competitive grants for gifted and talented from total $500,000 state aid.

STATE	GIFTED AND TALENTED EDUCATION
SOUTH CAROLINA	State aid for gifted and talented students and preschool education is provided.
SOUTH DAKOTA	Does not apply.
TENNESSEE	Approximately 800 juniors and seniors who have exceptional abilities and talents are selected to attend summer residential programs called "Governor's Schools."
TEXAS	Vocational education is weighted at 1.45 per FTE in ADA. Special education is funded at 10% of the adjusted allotment per pupil with a district cap at 5% ADA.
UTAH	A categorical appropriation is provided for gifted pupils.
VERMONT	Does not apply.
VIRGINIA	In 1987-88, the established per pupil (in ADM) amount for education of the gifted programs is $25. This cost is to be shared between the state and local school divisions according to a locality's composite index of local ability to pay.
WASHINGTON	A program for highly capable students is funded in an amount equal to 1% of the school district enrollment multiplied by $344.23.
WEST VIRGINIA	Does not apply.
WISCONSIN	A 3.25 weight is provided for intra-district integration transfers.
WYOMING	Districts receive grant upon application. Provides funds for 3% of local school population at $150 per student. Seed monies to assist districts.

STATE	GRADE LEVEL DIFFERENCES
ALABAMA	Additional instructional unit allocated for kindergarten and grades 1-6. Each unit earns salary allotment, other current expense allotment and support for capital outlay as provided in foundation program.
ALASKA	Does not apply.
ARIZONA	GRADE WEIGHT K-8 1.158 9-12 1.268
ARKANSAS	Does not apply.
CALIFORNIA	1987-88 cost-of-living adjustment varies by district type with elementary districts receiving $62 per ADA, high school districts receiving $77 per ADA and unified districts receiving $66 per ADA.
COLORADO	Kindergarten pupils funded as 1/2 pupil units in most districts. Some districts receive funding as full pupil units.
CONNECTICUT	Does not apply.
DELAWARE	GRADE WEIGHT K 40 Pupils 1-3 19 Pupils 4-6 20 Pupils 7-12 20 Pupils
FLORIDA	GRADE WEIGHT K-3 1.098 4-8 1.000 9-12 1.190
GEORGIA	GRADE WEIGHT K 1.329 1-3 1.237 4-8 1.000 9-12 0.996
HAWAII	Does not apply.
IDAHO	Instructional units vary according to grade levels: Kindergarten, Elementary (1-6); Secondary (7-12); Special Education.

STATE	GRADE LEVEL DIFFERENCES
ILLINOIS	GRADEWEIGHT Pre K-6 1.00 7-8 1.05 9-12 1.25
INDIANA	Does ont apply.
IOWA	Does not apply.
KANSAS	Does not apply.
KENTUCKY	Kindergarten with two sessions per day, 25 ADA each session equal one kindergarten unit. Grades 1-3, 22 ADA, equals instructional unit. Grades 4-6, 26? ADA; Grades 7-12, 27 ADA; equals one instructional unit.
LOUISIANA	A pupil-teacher ratio of 22 to 1 for grades K-3 and 25 to 1 for grades 4-12 is a constitutional provision for 100% funding.
MAINE	Does not apply.
MARYLAND	Does not apply.
MASSACHUSETTS	Special grants for low spending districts dependent on the grade level.
MICHIGAN	Does not apply.
MINNESOTA	Does not apply.
MISSISSIPPI	Grades 1-4 earn one instructional unit per ADA; grades 5-12 earn one instructional unit per 27 ADA.
MISSOURI	Does not apply.
MONTANA	See "Description of Formula."
NEBRASKA	GRADEWEIGHT K 0.5 1-6 1.0 7-8 1.2 9-12 1.4
NEVADA	Kindergarten pupils weighted 0.6.
NEW HAMPSHIRE	Foundation guarantee per pupil varies by grade level.
NEW JERSEY	Does not apply.

STATE	GRADE LEVEL DIFFERENCES
NEW MEXICO	GRADEWEIGHT K (FTE) 1.30 1-3 1.10 4-6 1.00 7-12 1.25
NEW YORK	Secondary pupils weight 1.25.
NORTH CAROLINA	GRADE1 TEACHER POSITION FOR: K-9 26 Pupils 10-12 30 Pupils
NORTH DAKOTA	GRADEWEIGHT K .45 - .65 1-6 .90 - 1.30 7-8 1.00 9-12 1.20 - 1.70
OHIO	Does not apply.
OKLAHOMA	GRADEWEIGHT K 1.3 1-2 1.317 3 1.017 4-6 1.0 7-12 1.2
OREGON	Does not apply.
PENNSYLVANIA	Half-day kindergarten is weighted at .05; secondary pupils weighted at 1.36.
RHODE ISLAND	Does not apply.
SOUTH CAROLINA	GRADEWEIGHT *K 1.30 1-3 1.24 4-8 1.00 9-12 1.25 * Kindergarten is funded at 0.5 FTE (weight of 0.65) for one-half day sessions.

STATE	GRADE LEVEL DIFFERENCES
SOUTH DAKOTA	Does not apply.
TENNESSEE	GRADEWEIGHT K-3 1.287 4 1.137 5-6 1.037 7-8 1.137 9 1.261 10-12 1.371
TEXAS	Does not apply.
UTAH	Does not apply.
VERMONT	Elementary students (grades PK-6) have a weight of 1.00; secondary students (grades 7-12) have a weight of 1.25. A financial incentive is given to districts that maintain kindergarten and preschool programs at a minimum number of hours per week by counting those students as a full ADM.
VIRGINIA	Does not apply.
WASHINGTON	Two additional instructional units are provided per 1,000 (K-3) students in basic education.
WEST VIRGINIA	Does not apply.
WISCONSIN	Does not apply.
WYOMING	The schedule for computing allowable instructional units varies by grade level.

STATE CONSTITUTIONAL AND STATUTORY REQUIREMENTS RELATED TO SCHOOL FINANCE

STATE	STATE MANDATES RESTRICTING REVENUE OR EXPENDITURE INCREASES
ALABAMA	A combined state and local levy of more than 12.5 mills requires a constitutional amendment, legislative approval and a local vote.
ALASKA	Does not apply.
ARIZONA	"GNP Price Deflator" is growth factor on increase in base level or foundation grant. Maximum budget limits for maintenance and operation may be increased by 10-15% by voter approval, property sale and/or lease, and may be approved by voters for 1, 2, or 5 years. Budgets for districts with K-8 of 100 or less student count are unlimited as well as districts of 125 student count for 9-12.
ARKANSAS	Does not apply.
CALIFORNIA	Local property tax rates are limited y the constitution to 1% of fair market value. The constitution also limits annual expenditure increases for both the state and local agencies.
COLORADO	Minimum revenue base is $2,980 per ADA or an increase of $134.57 per ADA, whichever is greater.
CONNECTICUT	Does not apply.
DELAWARE	Does not apply.
FLORIDA	(See district budget and tax rate procedures.)
GEORGIA	Does not apply.
HAWAII	A constitutional amendment limits state spending to economic growth in personal income.
IDAHO	Districts subscribe to one of three revenue limits, whichever provides the greater increase; property tax revenues in 1979, 1980 or the year preceding the current tax year may be increased by a growth factor not to exceed 5%. Tax revenues in each of the above years may be increased by a growth factor determined by applying the current year tax in assessed value over the prior year's tax base.
ILLINOIS	Truth-in-Taxation law requires a district to notify their voters when the current levy exceeds the prior year extension by 5% or more.
INDIANA	Except for districts receiving the $2,300 guarantee, districts are generally limited to a revenue increase no greater than 10%. Districts with general fund tax rates of less than $2.50 per $100 of assessed valuation are permitted to increase their rate, while districts with a rate greater than $4.50 are restricted to their current rate.

STATE	STATE MANDATES RESTRICTING REVENUE OR EXPENDITURE INCREASES
IOWA	Maximum increase in budget per pupil of $87 for districts above state established base cost per pupil. Local costs may increase by as much as $96 per pupil.
KANSAS	Increase is limited to (1) 103.5% of budget pupil in the preceding school year or (2) 102% of median budget per pupil for the previous year of districts in its enrollment category, whichever is lower. A 2% budget increase is allowed in any case. Budget appeal process for special programs.
KENTUCKY	Revenues from property taxation may not exceed those generated using 1986-87 tax rate x 1986-87 property assessment. Exceptions are new property and an allowable tax increase that does not produce revenues in excess of 4% of prior year property tax revenues, except to provide $.25 equivalent tax rate for power equalization.
LOUISIANA	Does not apply.
MAINE	Does not apply.
MARYLAND	Does not apply.
MASSACHUSETTS	Proposition 2-1/2 limits local property taxes to 1/2% of market value and limits increases in property taxes to 2-1/2% over the previous year.
MICHIGAN	Proposition E (Headlee Amendment) requires school districts to roll back tax rates if the revenues generated over the previous year exceed the inflation rate as measured by the national Consumer Price Index.
MINNESOTA	State sets limitations on property tax millages. Districts may levy beyond the limitation as permitted by referendum. Bonding limit is 10% of the total market value of property.
MISSISSIPPI	Does not apply.
MISSOURI	Increases in per pupil state aid are limited to 25% of the difference between the aid calculation and the previous year's aid. Local levy must be rolled back if assessed valuation increased by a percentage greater than the CPI, excluding new construction.
MONTANA	Maximum nonvoted budget equal to 125% of foundation program.
NEBRASKA	Does not apply.
NEVADA	Does not apply.

STATE	STATE MANDATES RESTRICTING REVENUE OR EXPENDITURE INCREASES
NEW HAMPSHIRE	Does not apply.
NEW JERSEY	Ceiling on percentage increase allowed for adjusted net current expense per pupil for districts below and above state average expenditure per pupil; waiver can be obtained with commissioner approval.
NEW MEXICO	Does not apply.
NEW YORK	Does not apply.
NORTH CAROLINA	Does not apply.
NORTH DAKOTA	Does not apply.
OHIO	All voted continuing levies on real property are subject to a tax reduction factor so that tax collections do not increase as a result of reassessment. However, a 20 mill floor limits the tax reduction factor so that at least 2% of assessed value is charged for school operation.
OKLAHOMA	Does not apply.
OREGON	Except for approved small schools, increases in approved cost of the basic education program per pupil are limited to 109% of the approved cost for the preceding year or the percentage rate of increase in the Consumer Price Index, whichever is less.
PENNSYLVANIA	For 1987-88, no district will receive more than an 8% increase nor less than a 2% increase over the 1986-87 school year. School districts are guaranteed 90% of their fully funded amount.
RHODE ISLAND	Limited to 8% annual growth in excess cost aid for handicapped.
SOUTH CAROLINA	Does not apply.
SOUTH DAKOTA	Does not apply.
TENNESSEE	Does not apply.
TEXAS	Initiative and referendum provision providing that districts that adopt a tax rate that exceeds the effective tax rate by 3% are required to post public notice and hearing requirements and that districts that adopt a tax rate that exceeds the effective tax rate by more than 8% are subject to rollback election provisions.
UTAH	Does not apply.

STATE	STATE MANDATES RESTRICTING REVENUE OR EXPENDITURE INCREASES
VERMONT	Does not apply.
VIRGINIA	Does not apply.
WASHINGTON	Local levies generally may not exceed 20% of previous year's full funding. Districts previously above 20% may continue to have levies above 20% but this percent must be reduced by levy reduction funds provided by the state.
WEST VIRGINIA	Annual increase in number of service personnel under foundation program is limited to 20% of difference between prior year and 34 service personnel per 1,000 pupils.
WISCONSIN	Does not apply.
WYOMING	Optional additional 3 mill levies.

STATE	PROPERTY ASSESSMENT RATIOS USED/LEGAL STANDARDS FOR PROPERTY ASSESSMENT
ALABAMA	No. Class 1 -- utilities used in business, 30%; Class 2 -- property not otherwise classified, 20%; Class 3 -- agriculture, forest and residential, 10%; Class 4 -- private passenger autos and pickup trucks, 15%.
ALASKA	No. Full value of real and personal property.
ARIZONA	Yes. The following percentages of full cash value apply. Class 1, mines and timber, 44%; Class 2, telephones, gas and utilities, 38%; Class 3, commercial and industrial, 25%; Class 4, agriculture and vacant land, 16%; Class 5, residential, 10%; Class 6, residential rental property, 18%; Class 7, railroads, 35%.
ARKANSAS	No. 20% of true and full value. Reappraisal completed in 1985.
CALIFORNIA	The constitution limits the maximum amount of any ad valorem tax on real property to 1% of full cash value as assessed in 1987-88. Assessed values were established in 1975 and may increase by the CPI to a maximum of 2% annually, except when property changes ownership or is newly constructed, at which time the assessment is brought up to current levels.
COLORADO	Yes. Not to exceed 100% of cash value. Residential, 18%; commercial and industrial, 29% of base year value.
CONNECTICUT	Yes. Not exceeding 100% of true and actual or fair market value.
DELAWARE	No. Assessment ranges from 50% to 100% of actual value, by county, at the time of assessment.
FLORIDA	Yes. State average is at 97.1%. Variance from this average is used to adjust RLE millage rates.
GEORGIA	Yes. 40% of fair market value, less statewide exemptions and an adjustment factor for elderly.
HAWAII	Does not apply.
IDAHO	Yes. Property is assessed at a "true" market value.
ILLINOIS	Yes. 33.3% of market value. Counties with 200,000 or more population may elect to establish property classification and differential tax rates that average 33.3% in the aggregate. County level assessed valuations are equalized across counties by the use of a multiplier factor imposed by state government. Farmland property is taxed on the basis of productivity.

STATE	PROPERTY ASSESSMENT RATIOS USED/LEGAL STANDARDS FOR PROPERTY ASSESSMENT
INDIANA	Yes. By statute all real property is to be assessed at 1/3 cash or fair market value.
IOWA	No. 100% of true value.
KANSAS	Yes. 30% of fair market value in money.
KENTUCKY	Yes. Fair casn value.
LOUISIANA	No. Each parish authority sets the assessment level at 100% of value. Assessment level is 10% Improved Land for Homesteads, 10% Land, 15% Utilities and Other Property.
MAINE	Yes. Just value.
MARYLAND	No. Full cash value.
MASSACHUSETTS	Yes. Residential property is assessed at the local level for cities and towns.
MICHIGAN	No. Cash value.
MINNESOTA	Yes. 50% of the true cash value.
MISSISSIPPI	Yes. Multiclass property assessment system with lowest ratios for farm homesteads; highest ratios for industrial, mining and commercial property. Some progression in assessment ratios within property classes.
MISSOURI	Varying ratios depending on property classification, i.e., Personal Property, 33.33%; Commercial Real, 32%; Residential Real, 19%; Agricultural Real, 12.4%.
MONTANA	No. Assessed valuation of major revenue sources: automobiles, 13.3%; realty and mobile homes, 12%; electric and telephone cooperatives, 2.85; public utilities, 16%; strip mined coal, 45%; metal mines, 3%.
NEBRASKA	No. 100% of actual value.
NEVADA	No. 35% of taxable value.
NEW HAMPSHIRE	Yes. Assessed valuation.
NEW JERSEY	Yes. True value - taxable value is percentage of true value as established by county board of taxation.
NEW MEXICO	No. Taxable value not to exceed 33.3% of value.

STATE	PROPERTY ASSESSMENT RATIOS USED/LEGAL STANDARDS FOR PROPERTY ASSESSMENT
NEW YORK	Yes. Full value. 100% assessment.
NORTH CAROLINA	No. True value in money. Reassessments run on an 8-year cycle.
NORTH DAKOTA	No. 50% of true and full value, adjusted by a factor of 7.5 to 10% depending upon the classification of the property.
OHIO	No. Real property -- 35% of the true value in money; public utility personal property -- 100% of true value; general personal tangible property -- 31% of true value in 1987 reduced by 1% each year until 25% in 1993.
OKLAHOMA	Yes. Not greater than 35% of fair cash value for the highest and best use for which such property was actually used.
OREGON	Yes. Property is valued at 100% of true cash value. For assessment purposes, values are reduced by a ratio for each property class so that no class can increase more than 5% annually. This ratio is recalculated each year.
PENNSYLVANIA	Varies with each county. Rates range from 8% to 100% as of June 30, 1987.
RHODE ISLAND	Yes. Full and fair cash value or a uniform percentage not exceeding 100% within a statewide cap of 5.5% on each municipality's tax levy.
SOUTH CAROLINA	Yes. Industrial property is assessed at 10.5%; commercial at 6%; residential at 4%; timber and forest corporation owned at 6%; personal property, except farm machinery at 10.5%.
SOUTH DAKOTA	Yes. Set locally; taxable property cannot exceed 6% of full and true value.
TENNESSEE	No. Public utilities, 55%; industrial and commercial, 40%; farm and residential, 25%.
TEXAS	Yes. True and full value in money.
UTAH	Yes. 20% of reasonable fair cash value; 15% for primary residence.
VERMONT	Yes. Property is to be assessed at 100% of fair market value. A sliding scale penalty is deducted from state aid payments for districts in which total local valuation is not within 80% of fair market value.
VIRGINIA	Yes. Fair market value.

STATE	PROPERTY ASSESSMENT RATIOS USED/LEGAL STANDARDS FOR PROPERTY ASSESSMENT
WASHINGTON	Yes. 100% of true and fair value.
WEST VIRGINIA	Yes. 60% of "true and actual value."
WISCONSIN	Yes. Full value for real property. True cash value for personal property.
WYOMING	Assessments are being reviewed. Subject is under study in legislature.

STATE	MEASURE OF LOCAL ABILITY TO SUPPORT SCHOOLS
ALABAMA	Property wealth per pupil. Index of local ability, including sales tax, auto license, valuation of public utilities, personal income tax, value added by manufacturing value of farm income.
ALASKA	Does not apply.
ARIZONA	Property valuation.
ARKANSAS	The sum of assessments on real property, personal property, utilities and regulated carriers plus 75% of revenues, from federal forest reserves, federal grazing and mineral rights and other miscellaneous funds the WADM of the district. This is adjusted by a credit allowance for the number of instructional staff holding Masters degrees or higher.
CALIFORNIA	Statutorily prescribed share of 1% countywide property tax.
COLORADO	Property valuation per pupil.
CONNECTICUT	Equalized property value per capita modified by a ratio of a town's 1983 per capita income to the wealthiest town's per capita income.
DELAWARE	Full value of property per unit of pupils.
FLORIDA	Property valuation per FTE pupil.
GEORGIA	Property valuation.
HAWAII	Does not apply.
IDAHO	Property valuation per pupil.
ILLINOIS	Real property value plus corporate personal property replacement funds per weighted pupil.
INDIANA	Total assessed property valuation in district.
IOWA	Property valuation per pupil.
KANSAS	An average of adjusted property valuation and resident taxable income in the district plus 75% of the prior year's adjusted property valuation and resident taxable income.
KENTUCKY	Property valuation per pupil.
LOUISIANA	Property value per pupil.
MAINE	Property valuation per pupil.

STATE	MEASURE OF LOCAL ABILITY TO SUPPORT SCHOOLS
MARYLAND	The sum of the following: net taxable income, the assessed valuation of real property, and 50% of assessed value of personal property.
MASSACHUSETTS	Property value per capita.
MICHIGAN	County index, including assessed valuation of public utilities, motor vehicle license receipts, value of farm products, personal income tax, employed workers and sales tax.
MINNESOTA	Property valuation per pupil.
MISSISSIPPI	Adjusted assessed property valuation.
MISSOURI	Property valuation per pupil and an income factor. The income factor takes 50% of the deviation of a district's adjusted gross income per return from the statewide average and is used to adjust the RLE in foundation part of formula.
MONTANA	Property valuation per pupil.
NEBRASKA	Property valuation per pupil + foundation aid + certain accountable receipts, state apportionment insurance premium tax, fines and licenses, transportation receipts and tuition in excess of 125% of per pupil costs.
NEVADA	Yield from 1-1/2 cent sales tax and 2.5 mills property tax + per pupil wealth from additional 5.0 mills, motor vehicle tax and other sources.
NEW HAMPSHIRE	Equalized property valuation per weighted pupil, per capita income and tax effort.
NEW JERSEY	Property valuation per pupil.
NEW MEXICO	PL 874 revenue and forest reserve income.
NEW YORK	Real property valuation and adjusted gross income per resident pupil are weighted equally in the computation of aid used in most aid formulas.
NORTH CAROLINA	No measure of local ability is used for the allocation of basic state aid in vocational education, a measure of local relative ability to pay is determined by ranking all school units according to personal income and property valuation per ADM.
NORTH DAKOTA	Property valuation per pupil.
OHIO	Property valuation per pupil.
OKLAHOMA	Property valuation per pupil.

STATE	MEASURE OF LOCAL ABILITY TO SUPPORT SCHOOLS
OREGON	Property valuation per pupil plus statutorily designated nonproperty tax sources of revenue. Property valuation is adjusted upward to reflect monies received through the Western Oregon Timber Severance Tax.
PENNSYLVANIA	60% dependent upon property valuation per pupil and 40% dependent upon personal income per pupil.
RHODE ISLAND	Equalized property valuation per pupil, modified by a median family income ratio.
SOUTH CAROLINA	Index of a local district's fiscal capacity in relation to that of all other districts in the state based on full market value of all taxable property of the district.
SOUTH DAKOTA	Property valuation adjusted to reflect market value times 60%.
TENNESSEE	Total assessed valuation and property equivalent of Tennessee Valley Authority payments in lieu of taxes.
TEXAS	Value of property as determined by the State Property Tax Board. Index value (the full value of property - the difference between full value and the productivity value of land devoted to agricultural production) is used to determine local share of the foundation program.
UTAH	Property valuation per pupil.
VERMONT	Tax adjustment by AGI and municipal overburden. Districts with FSP cost-to-levy ratio less than 1.5 are guaranteed $150 per WADM or the prior year's amount.
VIRGINIA	Composite index including real property valuation, individual income and taxable sales on both a per pupil and per capita basis.
WASHINGTON	Property valuation per pupil.
WEST VIRGINIA	Property valuation.
WISCONSIN	Property valuation per pupil.
WYOMING	Property valuation per instructional unit.

STATE	SCHOOL DISTRICT BUDGET AND TAX RATE PROCEDURES / SOURCES OF LOCAL REVENUES
ALABAMA	All 129 districts are fiscally dependent. Voter approval is required for tax increases with no limit on number of elections that may be held in one year. A 3/5 vote is necessary for approval. Sources of local revenue for schools are property tax (51%), sales tax (21%) and other (29%).
ALASKA	All 55 school districts are fiscally dependent. The 32 city or borough school districts must submit school budgets to city council (city school district) or borough assembly (borough school district), which derive from both property and sales taxes. Severance taxes are a source of revenue for some districts. The 23 Regional Educational Attendance Areas have no taxing authority and derive 100% of their funds from the state.
ARIZONA	There are five fiscally dependent and 224 fiscally independent school districts. Maximum local levy without voter approval is the required local effort for participation in the block grant program. A simple majority vote is required to exceed the revenue control limit or raise property taxes. Local property taxes constitute the primary source of local revenue.
ARKANSAS	All 329 districts are fiscally independent. There is no legal limit to the number of mills that may be levied for school purposes. To increase the tax rate for schools, a simple majority vote is required. There is a limit of one election per year for tax increase requests. The majority of local revenues derive from the property tax.
CALIFORNIA	All 1,025 districts are fiscally dependent. The total property tax levy is limited constitutionally and its allocation prescribed statutorily. Districts can levy special taxes for specific purposes with a two-thirds majority vote. Such taxes may not preempt existing state taxes (e.g., sales, personal income, etc.). Voter approval is not required for general operating budget. Local revenues are derived almost exclusively from the countywide property tax.
COLORADO	All 176 districts are fiscally independent. Local school board adopts a calendar year budget within a state set authorized limit. Override on limitation may be granted by a state budget review board or through a local vote. Local revenues for schools derive primarily from local property tax. Property tax is collected on a calendar year basis.
CONNECTICUT	The state's 165 districts are fiscally dependent. Local board of finance proposed entire town budget, which includes the school budget; voters accept or reject total budget. Voter approval is required for a new tax increase.

STATE	SCHOOL DISTRICT BUDGET AND TAX RATE PROCEDURES / SOURCES OF LOCAL REVENUES
DELAWARE	All 19 districts are fiscally independent. Increase in total tax rates for current operations must be approved by referendum. Voter approval is required for a tax increase, two elections can be held each year; simple majority required for approval. Local revenue sources are: property tax (85%), capitation tax (1%), interest (5%), tuition (5%), and other (4%).
FLORIDA	All 67 school districts are fiscally independent. Maximum local levy without voter approval varies with RLE from 5.011 to 5.424 based upon assessment ratio differences. Discretionary millage in addition = .819 mills for operations and 1.5 mills for capital purposes. Voter approval not required for budget or tax increase. One election can be held per year for local bond issues. Simple majority approval required. 80% of local revenue from property taxes; 20% from interest and other nontax sources.
GEORGIA	There are 159 fiscally dependent school districts and 27 fiscally independent school districts. Maximum local levy without voter approval is 20 mills. A simple majority vote is required for a tax increase; one election can be held per year. 80% of local revenues derive from property taxes; 20% from sales taxes.
HAWAII	Does not apply.
IDAHO	All 116 districts are fiscally independent. Maximum local levy without voter approval is four mills. Voter approval is required for a tax increase and an election can be held every 60 days. Approximately 85% of all local revenues come from property taxes.
ILLINOIS	For current expenses, maximum local levy without voter approval is 9.2 mills for K-8 and 9-12 districts and 17.5 mills for K-12 districts. Maximum local levy with referendum is 35 mills for K-8 and 9-12 districts and 40 mills for K-12 districts. Separate tax rate limitations apply for building operations and maintenance, capital improvements, transportation and summer school. Local revenues provided by real property tax, corporate personal property replacement tax, and other nontax sources.
INDIANA	All 304 districts are fiscally independent. Budget is for calendar year. Each district has access to four separate tax based funds. Debt and Transportation levies are determined by need. Cumulate Building Fund has maximum rate of $1.25 per $100 of assessed valuation. Growth in General Fund is permitted for increased assessed valuation, legislatively allowed increase, growth in ADA, and for operation of new facilities. increase can also be effected by referendum.
IOWA	All 436 districts are fiscally independent. Voter approvals not required but local tax levies are approved by a state budget review committee. Over 90% of local revenue for schools is derived from property taxes.

STATE	SCHOOL DISTRICT BUDGET AND TAX RATE PROCEDURES / SOURCES OF LOCAL REVENUES
KANSAS	All 304 districts are fiscally independent. Voter approval is required to exceed the budget limitation, a simple majority required for approval. Local revenues derive primarily from property and motor vehicle taxes. Each district receives a rebate of 20% of its residential individual income tax liability, 85% of which is considered as local revenue in the state aid formula.
KENTUCKY	All 178 school districts are fiscally independent. Maximum local levy without voter approval is the rate certified by the state. Districts can exceed the state certified levy with voter approval. Total special building fund tax rate cannot exceed 1.5 mills. Local revenues derive from a variety of sources: property, 70%; occupation licenses, 13%; utility taxes, 13%; other, 4%.
LOUISIANA	All 66 districts are fiscally independent. The maximum local levy without voter approval is 5.5 mills. Voter approval is required for a tax increase. One election may be held each year, simple majority required for approval. Primary sources of local revenue include property tax (35.4%); sales tax (60.6%); and other 16th section lands (4.0%).
MAINE	All 282 school administrative units are fiscally independent. Voter approval is required for all budget and tax increases. Elections require a simple majority for approval. Sources of local revenue for schools include: property tax (50%); income tax (19%); sales tax (19%); and other (12%).
MARYLAND	All 24 school districts are fiscally dependent. Neither the constitution nor state statutes prescribe any upper limit for school levies. Local revenue for schools derive from property and income taxes.
MASSACHUSETTS	367 local school districts are fiscally dependent. The maximum local levy without voter approval is 2-1/2% over the previous year. Local revenue for schools is derived from property tax, user fees and an excise tax (state tax but revenues are kept locally).
MICHIGAN	All 152 school districts are fiscally dependent. The local mill levy is limited to 110% of the previous year's actual collection. Voter approval is not required for a budget or tax increase. The property tax is the primary source of local revenues for schools.
MINNESOTA	The state's 565 school districts are fiscally independent. Maximum local levy without voter approval is 15 mills. Voter approval is required for a budget or tax increase. 100% of local revenues derive from the property tax.

STATE	SCHOOL DISTRICT BUDGET AND TAX RATE PROCEDURES / SOURCES OF LOCAL REVENUES
MISSISSIPPI	435 districts are fiscally independent. There is no specific maximum mill rate. Rates vary among districts depending on various levy limitation components. Voter approval is required only for the referendum levy through which a district may raise additional operating revenue. Two elections can be held in one year; simple majority required for approval. Property tax revenues account for 100% of local revenues for schools.
MISSOURI	548 districts are fiscally independent. Maximum local levy without voter approval is 12.5 mills. Voter approval is required for budget or tax increase; 2/3 vote required for levies above 37.5 mills. Six elections may be held in one year. Sources of local revenue include property, tax, sales tax and revenues from food services sales, interest income and student activities receipts.
MONTANA	All 554 school districts are fiscally independent. Voter approval is required for a budget or tax increase; simple majority required for approval. Local revenue for schools derives from local property taxes.
NEBRASKA	All districts are financially independent. In the budgeting process, total funding requirements are calculated. From the total, federal, state and local anticipated receipts are deducted. The balance is a total dollar amount certified to the County. The County sets the levy necessary to collect the dollars needed.
NEVADA	All 17 districts are fiscally dependent. Sources of local revenue for schools are derived from property tax (44%), sales tax (47%) and other revenues (9%).
NEW HAMPSHIRE	There are nine dependent and 161 independent school districts. For dependent districts, the city council approves annual budget and any increases thereto. For independent districts, school budgets must be approved annually by the voters. Local revenues for schools are derived exclusively from local property taxes.
NEW JERSEY	All 606 districts are fiscally independent. Two types of districts: Type I, primarily urban districts with appointed school boards; and Type II, elected school board (majority of districts). Voter approval is required for the budget in Type II districts. There are no limits on the number of elections that may be held in one year, a simple majority is necessary for a budget approval. Source of local revenue for schools is the property tax.
NEW MEXICO	88 districts are fiscally dependent. The maximum local levy without voter approval is 1/2 mill. Voter approval is not required for a budget or tax increase. Sources of local revenue for schools are derived from the 1/2 mill property tax, interest earnings and other. State takes credit for 95% of 1/2 mill.

STATE	SCHOOL DISTRICT BUDGET AND TAX RATE PROCEDURES / SOURCES OF LOCAL REVENUES
NEW YORK	695 districts are fiscally independent, five are dependent. Budget procedures differ in city and noncity districts. Voters approve the budget in noncity (independent) districts. There is no limit on the number of elections that can be held in one year, simple majority is required for approval. In independent city districts, the board of education approves the budget. In dependent districts (the state's largest cities), local revenue to be applied in the budget is determined by the municipal government.
NORTH CAROLINA	All 140 school districts are fiscally dependent; school taxes are levied and budgets approved by county commissioners. A supplemental tax with a maximum rate of 50 cents (60 cents where population is 100,000 or more) on $100 appraised value of property subject to taxation by the local school administrative unit is permissible with voter approval. A simple majority is required. No more than two elections can be held in one year. Local revenues for schools derive primarily from the property tax.
NORTH DAKOTA	All 302 school districts are fiscally independent. The maximum local levy without voter approval is 180 mills. Voter approval is not required for a budget increase. The tax limit may be increased by a 55% majority in districts with a population of 4,000 or less and by a simple majority in districts with a population over 4,000. Two elections can be held in one year. The primary source of local revenue for schools is the property tax.
OHIO	All 615 districts are fiscally independent. Districts may levy an additional 10 mills above the RLE without voter approval. A simple majority is required for tax increases above this amount. Local revenues for schools come from property taxes (75%) and other sources (25%).
OKLAHOMA	All 611 districts are fiscally independent. Districts can levy up to 20 mills without voter approval. A tax increase requires voter approval. Approximately one election per month can be held during the school year. For millage elections, simple majority required for approval; for bond issue, 2/3 required. Property tax revenue accounts for 81% of local revenue for schools.
OREGON	All 304 school districts are fiscally independent. Maximum local levy without voter approval varies, depending on existence of an approved tax base. A simple majority vote is required for a tax increase. No more than six elections can be held in one year. Recent legislation provides school districts with a safety net which permits a levy in the amount of the prior year's operating levy, without a vote. 91% of all local revenue comes from the property tax.

STATE	SCHOOL DISTRICT BUDGET AND TAX RATE PROCEDURES / SOURCES OF LOCAL REVENUES
PENNSYLVANIA	499 districts are fiscally independent; two districts are dependent. Voter approval is not required for a budget or tax increase. Local revenues for schools are derived from the property tax (72%) and other taxes (21%).
RHODE ISLAND	All 40 districts are fiscally dependent. Voter approval is required for budget and tax increases. Majority vote is required for approval, no limit on number of elections that can be held in one year. The source of local revenue for schools is the property tax.
SOUTH CAROLINA	40 districts fiscally independent; 51 districts fiscally dependent. Tax increases are approved by various bodies of authority (e.g., County Boards, Legislative Delegations, County Council, or by referendum).
SOUTH DAKOTA	All 192 school districts are fiscally independent. Voter approval is not required for a tax increase, except when levy limit is reached. General fund levels are limited to 40 mills on nonagricultural property and 24 mills on agricultural property. Local revenues derive primarily from local property taxes.
TENNESSEE	All 140 districts are fiscally dependent. Voter approval is not required for budget or tax increases. Sources of local revenue for schools are: property tax (66%) and sales tax (33%).
TEXAS	All 1,063 districts are fiscally independent. A tax rate increase of more than 3% must be posted for public notice and hearings. A tax rate increase of more than 8% may result in a rollback initiative by petition of 10% of voting rolls of districts. Only one election can be held annually; simple majority is required for approval. The source of local revenue for schools is the property tax.
UTAH	All 40 districts are fiscally independent. Proceeds from the 21.28 required mill levy that exceed the foundation program amount per weighted pupil unit are returned to the State Uniform School Fund as recapture. As part of the state-supported Voted Leeway Program, a district can levy up to ten additional mills above the 21.28 mills (see "Description of Formula"). An election is required and a simple majority is required for approval. Property tax revenue provides the majority of local school support.
VERMONT	Vermont has 242 Town, City, and Incorporated School Districts, 28 Union School Districts (including one interstate district which includes one Vermont town and one New Hampshire town), and four Unified School Districts. Each of the 274 districts is fiscally independent. Voter approval is required for each year's budget and tax rate. Local funds are derived almost entirely from the property tax.

STATE	SCHOOL DISTRICT BUDGET AND TAX RATE PROCEDURES / SOURCES OF LOCAL REVENUES
VIRGINIA	139 districts are fiscally dependent. County supervisors or city council approves the budget and sets tax rates for all purposes. The major sources of local school revenue come from the property tax, sales tax and income tax.
WASHINGTON	There is a statewide property tax of 3.6 mills. 296 school districts are fiscally independent. Local levies generally may not exceed 20% of the previous year's full funding.
WEST VIRGINIA	All 55 districts are fiscally independent. The maximum local levy without voter approval is 2.295 mills for agricultural property, 5.590 mills for residential, 9.18 mills for commercial property. A simple majority vote is required for property tax increases. Property tax income is the only source of local revenue.
WISCONSIN	There are 431 districts that are fiscally independent and have tax authority. Local revenues for school derive primarily from local property taxes.
WYOMING	39 districts are fiscally dependent, 10 are independent. The maximum local levy without voter approval is 26 mills. No voter approval is necessary for a budget increase. Voter approval is required for assessing 2 mills beyond the 26 mills and for capital construction projects. A simple majority is required for approval. 90% of local revenues for schools comes from property taxes.

APPENDICES

APPENDIX A

KEY EDUCATION STATISTICS*
1987-88 School Year

STATE	TOTAL REVENUE BY SOURCE FEDERAL	STATE	LOCAL	AVERAGE TEACHER SALARY (ALL TEACHERS)	AVERAGE EXPENDITURE PER PUPIL (ADA)
ALABAMA	12.8	69.3	17.9	$23,320	2,752
ALASKA	7.3	67.3	25.3	40,424	7,038
ARKANSAS	9.4	61.3	29.3	20,340	2,410
ARIZONA	3.5	53.5	43.0	27,388	3,265
CALIFORNIA	7.3	68.1	24.6	33,092	3,994
COLORADO	4.6	37.9	57.5	28,651	4,359
CONNECTICUT	4.1	42.25	3.8	33,515	6,114
DELAWARE	7.56	8.6	23.8	29,575	4,994
FLORIDA	6.6	52.5	40.8	25,382	4,389
GEORGIA	7.6	56.2	36.8	26,177	2,939
HAWAII	8.7	91.2	0.1	28,785	3,625
IDAHO	7.4	61.2	31.5	29,783	2,814
ILLINOIS	7.4	38.0	54.6	29,735	4,217
INDIANA	4.0	60.0	36.0	27,386	3,616
IOWA	5.6	43.2	51.3	24,867	3,846
KANSAS	4.7	43.8	51.5	24,364	4,262
KENTUCKY	10.1	69.5	20.4	24,274	3,355
LOUISIANA	12.3	53.3	34.4	20,885	3,211
MAINE	5.5	54.2	40.2	23,425	4,276
MARYLAND	5.3	39.8	54.9	30,829	4,871
MASSACH.	5.7	46.7	47.6	30,019	5,396
MICHIGAN	3.6	35.2	61.2	32,926	4,122
MINNESOTA	4.6	56.9	38.5	29,620	4,513
MISSISSIPPI	15.7	54.5	29.8	20,669	2,760
MISSOURI	5.8	40.5	53.7	24,703	3,566
MONTANA	7.9	49.2	42.8	23,798	4,061

* Source: National Education Association, Estimates of School Statistics, 1987-88. Washington, D.C.: NEA.

NEBRASKA	5.3	26.6	68.2	23,246	3,641
NEVADA	4.2	40.1	55.8	27,600	3,829
NEW HAMP.	3.3	7.6	89.1	24,019	3,990
NEW JERSEY	4.2	42.7	53.1	30,778	6,910
NEW MEXICO	11.9	76.3	11.8	24,351	3,880
NEW YORK	5.0	43.45	,1.6	33,600	6,864
N. CAROLINA	6.4	64.5	29.1	25,073	3,911
N. DAKOTA	7.4	51.2	41.4	21,660	3,353
OHIO	4.5	47.4	48.1	28,778	4,019
OKLAHOMA	5.7	64.9	29.5	22,006	3,059
OREGON	6.3	26.6	67.1	27,750	4,574
PENNSYLVANIA	4.34	6.1	49.6	28,961	5,063
RHODE ISLAND	4.3	43.2	52.5	32,858	5,456
S. CAROLINA	8.2	56.0	35.9	24,241	3,074
S. DAKOTA	9.0	27.7	63.3	19,750	3,159
TENNESSEE	9.6	50.4	40.0	23,785	3,189
TEXAS	7.5	44.6	47.9	25,655	3,462
UTAH	5.7	57.2	37.0	23,882	2,658
VERMONT	5.9	34.4	59.7	23,397	4,949
VIRGINIA	4.8	34.9	60.3	27,436	4,145
WASHINGTON	5.8	73.6	20.6	27,960	4,083
W. VIRGINIA	12.1	61.0	26.8	21,736	3,895
WISCONSIN	4.5	40.3	55.2	29,206	4,991
WYOMING	3.0	43.1	53.9	29,378	6,885

APPENDIX B

STATE	STATE SUPPORT FOR NONPUBLIC SCHOOLS
ALABAMA	Primarily used to support pupils in special education. Tuition and transportation costs up to the amount paid per public school pupil is provided.
ALASKA	Does not apply.
ARIZONA	Does not apply.
ARIZONA	Does not apply.
CALIFORNIA	Pupils are entitled to ride school busses over same routes that public school pupils ride.
COLORADO	Aid to public schools is provided for services to nonpublic schools and/or students for health and welfare services and compensatory education. Private vendors receive funding for education where pupils are placed by courts in private facilities with approved onground schools.
CONNECTICUT	Aid to public schools for services is provided to nonpublic schools and/or pupils for health and welfare services, compensatory education, transportation and child nutrition.
DELAWARE	Aid for transportation and driver education is provided.
FLORIDA	Does not apply.
GEORGIA	State provides tuition for multihandicapped pupils.
HAWAII	Does not apply.
IDAHO	Does not apply.
ILLINOIS	Nonpublic school pupils are afforded transportation services on the samebasis as public school pupils. Participation is authorized and funded forthe state school lunch and breakfast programs. The state textbook program is available on equal basis to nonpublic and public pupils. Parents or guardians of public and nonpublic pupils that reside 1/2 milesor more from their attendance center or less than 1/2 miles if hazardousconditions exist and do not have access to free public transportation are eligible to file for a state grant up to $100.00.
INDIANA	Does not apply.
IOWA	Transportation aid not to exceed district average transportation cost per pupil plus cost of equipment is provided. Funds for textbooks not to exceed comparable public school costs or $10 per pupil, whichever is less.

STATE	STATE SUPPORT FOR NONPUBLIC SCHOOLS
KANSAS	Driver education aid at $56 per pupil.
KENTUCKY	Does not apply.
LOUISIANA	State reimburses nonpublic schools for the recordkeeping associated with state regulations. Funds are provided for contract services for handicapped children when services cannot be provided by the local public school system. Funds for textbooks and supplies and transportation are provided. Participation in the state school lunch program is authorized and funded.
MAINE	State aid is provided for the transportation of private school pupils at 50% of the base year cost for 1985-86. Limited medical services, testing and textbooks are also provided.
MARYLAND	Does not apply.
MASSACHUSETTS	State provides aid for physical examinations and provides for special education services mandated by the federal government when private schools contract for these services through the public school system.
MICHIGAN	Does not apply.
MINNESOTA	Income tax deduction of $650 per elementary pupil and $1000 per secondary pupil; $59.64 per pupil for textbooks, individualized instructional materials and standardized tests; $18.19 per pupil for health services; $108.91 per pupil for guidance and counseling services at the secondary level.
MISSISSIPPI	Aid is provided to distribute and freely loan books to nonpublic schools maintaining the same education standards as public schools.
MISSOURI	Does not apply.
MONTANA	Does not apply.
NEBRASKA	Does not apply.
NEVADA	Does not apply.
NEW HAMPSHIRE	Does not apply.
NEW JERSEY	Public school districts purchase and loan books to nonpublic school pupils in nonpublic schools located in the public school district (not to exceed the state average textbook expense per school pupil). Public school districts provide nonpublic school pupils with auxiliary services and handicapped services.

STATE	STATE SUPPORT FOR NONPUBLIC SCHOOLS
NEW MEXICO	Does not apply.
NEW YORK	Public school districts are reimbursed for costs of purchasing and loaning textbooks to nonpublic school children (up to $15 per child). Transportation aided at 90% of approved expense. Software and library materials aid by pupil count. Health services provided.
NORTH CAROLINA	Does not apply.
NORTH DAKOTA	Does not apply.
OHIO	Does not apply.
OKLAHOMA	Does not apply.
OREGON	Does not apply.
PENNSYLVANIA	The approved cost of providing transportation is reimbursed at 50% or the district aid ratio, whichever is greater. In addition, $70 per nonpublic pupil transported is provided. Health services are reimbursed at a rate of $7.00 per ADM for Nursing Services; $1.60 per ADM for Medical Services; $.80 per ADM for Dental Services or $2.00 per pupil served for Dental Hygienist Services. $108 per pupil for auxiliary services (guidance, etc.) supplied to nonpublic school pupils by public school personnel. A maximum of $20 per pupil for textbooks and $10 per pupil for instructional materials and equipment loaned.
RHODE ISLAND	State includes costs of certain tuition, transportation and textbook expenditures in the equalization formula. Reimbursement is also provided for actual costs entailed in mandated recordkeeping activities.
SOUTH CAROLINA	State provides tuition for handicapped pupils attending nonpublic schools when such attendance is a necessity.
SOUTH DAKOTA	Does not apply.
TENNESSEE	Does not apply.
TEXAS	Does not apply.
UTAH	Does not apply.
VERMONT	Does not apply.
VIRGINIA	Does not apply.

STATE	STATE SUPPORT FOR NONPUBLIC SCHOOLS
WASHINGTON	Does not apply.
WEST VIRGINIA	Does not apply.
WISCONSIN	Public school districts are required to provide transportation for nonpublic pupils, for which the state pays transportation aid at regular rates. The state reimburses for public school-provided diagnosis and treatment services for nonpublic pupils with disabilities.
WYOMING	Does not apply.

APPENDIX C

STATES WITH PUPIL WEIGHTS FOR COMPENSATORY EDUCATION
1987-88

State	Definition of Category	Weight
CONNECTICUT	One-half of the grant is apportioned based on the numbers of children in the school district receiving Aid to Families with Dependent Children over the state total. One-half is apportioned based on the number of children in a district testing below the remedial standard on the state total.	In general aid formula, .5 additional weight to ADM for each child in a locality aged 5-18 receiving AFDC.
GEORGIA	Achievement test scores in reading and mathematics	1.314
ILLINOIS	Chapter 1 eligibles	Variable weighting 0 - .625 depending on compensation of Chapter 1 eligibles in district relative to statewide concentration of 19.19%. Districts with 19.19% concentration have an additional weight of .53 per low income pupil.
MASSACHUSETTS	Chapter 1 eligibles	0.20
MINNESOTA	AFDC pupil	Variable weighting between .50 and 1.10 depending on concentration of AFDC pupils in district.
MISSOURI	AFDC and orphan pupils	0.25
NEBRASKA	Local discretion (districts must qualify for equalization aid)	1.00
NEW JERSEY	Pupils currently enrolled in remedial programs	.18

State	Definition of Category	Weight
NEW YORK	Achievement test scores in reading and mathematics	.25
OKLAHOMA	Pupils who qualify and participate in a free and reduced lunch program	.25
SOUTH CAROLINA	Pupils who fail to meet statewide standards in reading, writing and math or who do not meet first grade readiness test standard	Grades 1-6 compensatory 0.26 Grades 2-6 remediation 0.114 Grades 7-12 remediation 0.114
TEXAS	Pupils who participate in free or reduced lunch program	.20
UTAH	Pupils are eligible on the basis of the following criteria: low ratio income, foster children, AFDC count, and neglected and delinquent.	Districts are awarded additional pupil units based on ratio of district disadvantaged pupils to statewide total.
VERMONT	The proportion of resident students residing in each school district with a family unit receiving food stamps is given an additional weight.	.15

APPENDIX D

STATES WITH PUPIL WEIGHTS FOR SPECIAL EDUCATION PROGRAMS
1987-88

State	Categories		Weight
ARIZONA	Hearing handicapped		2.312
	Multiple handicapped/resource		.762
	Multiple handicapped/self-contained		2.368
	Physically handicapped/resource		.603
	Physically handicapped/self-contained		2.648
	Trainable mentally handicapped		2.042
	Visually handicapped		2.900
	Multiple handicapped(severe sensory impaired)		4.000
	Severly emotionally handicapped		1.500
ARIZONA	Multiple handicapped (severe sensory impaired)		4.000
	Severely emotionally handicapped		1.500
ARKANSAS	Itinerant		.40
	Resource room		.85
	Self-contained		.70
	Self-contained		1.10
	Special school, day		2.35
	Special school, residential		3.10
	Gifted/talented		.25
CONNECTICUT	30-70% of reimbursable costs one year prior, inversely related to district wealth		
DELAWARE	Educable mentally handicapped	15 pupils	1.27
	Socially/emotionally maladjusted	10 pupils	1.90
	Partially sighted	10 pupils	1.90
	Intensive learning center pupil	8.6 pupils	2.21
	Learning disabled	8 pupils	2.38
	Blind	8 pupils	2.38
	Trainable mentally handicapped	6 pupils	3.17
	Severely mentally handicapped	6 pupils	3.17
	Hearing impaired	6 pupils	3.17
	Orthopedically handicapped	6 pupils	3.17
	Autistic	4 pupils	4.75
	Deaf/Blind	4 pupils	4.75
FLORIDA	Educable mentally handicapped		2.188
	Trainable mentally handicapped		2.982
	Physically handicapped		3.821
	Physical and occupational therapy (part-time)		8.003
	Speech and hearing therapy (part-time)		5.966
	Speech, language and hearing therapy		3.700
	Visually handicapped (part-time)		13.896

State	Categories	Weight
FLORIDA Continued	Visually handicapped	4.957
	Emotionally disturbed (part-time)	4.058
	Emotionally disturbed	2.931
	Specific learning disability (part-time)	3.506
	Specific learning disability	2.272
	Gifted (part-time)	2.104
	Hospital and homebound (part-time)	9.965
	Profoundly handicapped	4.429
GEORGIA	Resourced mildly handicapped	2.415
	Resourced moderately handicapped	2.872
	Self-contained moderately handicapped	3.628
	Self-contained severely handicapped	5.735
	Gifted	1.775
IDAHO	All handicapped categories	1.45
	80% State Aid for personnel who work with special needs students	
INDIANA	Multiple handicapped	2.37
	Physically handicapped	2.04
	Visually handicapped	2.70
	Hearing impaired	2.73
	Emotionally disturbed (full-time, self-contained class)	2.52
	Emotionally disturbed (all others)	.94
	Neurologically impaired/learning disabled (full-time, self-contained)	1.59
	Neurologically impaired/learning disabled (all others)	.94
	Communication handicapped	.19
	Educable mentally retarded	1.20
	Trainable mentally retarded	1.51
	Severely and profoundly mentally retarded	2.37
	Homebound (Two counts, (1) As of count day, (2) From day after count day of prior year to end of prior school year)	.57
IOWA	Special adaptions for regular classroom instruction/handicapped pupils in special ed. class receiving part of instruction in regular class	1.70
	Full-time, self-contained handicapped	2.20
	Severely handicapped, multiple handicapped, chronically disruptive	3.60

State	Categories	Weight
MASSACHUSETTS*	Special needs programs (including regular education programs with modifications, regular education with no more than 25 percent time out, regular education with no more than 60 percent time out, substantially separate, home and hospital, day program prototypes)	4.00
MONTANA	Salaries and benefits of special program teachers, aides, supervisors, audiologists and speech and hearing clinicians and support staff based on FTE in special education. Total costs of teaching supplies contracted services, transportation for personnel (calculated on the same mileage rate for other travel reimbursement), and buses, used for the special education program. If the total costs of the program exceeds legislative appropriations each district receives a pro rata reduction based on prioritized budget items established by the superintendent of public instruction.	
NEW HAMPSHIRE	Within-district self-contained classroom	2.57
	Within-district mainstreamed	2.12
	Out of district day placement	7.08
	Residential placement	8.72
	Preschool day placement	3.37
NEW JERSEY	Pupil weights for the following categories: (Weights are for the 1987-88 year and are adjusted annually).	
	Educable mentally retarded	.43
	Trainable mentally retarded	.78
	Visually handicapped	1.27
	Auditorily handicapped	1.62
	Communication handicapped	.69
	Neurologically impaired	.56
	Perceptually impaired	.24
	Orthopedically handicapped	1.73
	Chronically ill	.57
	Emotionally disturbed	.78

* Pupil count is FTE. A pupil who is enrolled in multiple programs that are conducted simultaneously and are therefore consolidated into one program is counted as one FTE pupil in the program that carries the highest weight.

State	Categories	Weight
NEW JERSEY Continued	Socially maladjusted	.42
	Multiple handicapped	1.03
	Preschool handicapped	.21
NEW MEXICO	Class A programs: specially trained teacher travels from class to class or school to school to assist teachers and students on a part-time basis.**	20.00
	Class B programs: specially trained teacher operates a resource room.**	20.00
	Class C programs: special classroom instruction for moderately handicapped and gifted	1.90
	Class D programs: full-time special classroom instruction for severely handicapped students and aged 3 & 4 year old handicapped	3.50
NEW YORK	Pupils with handicapping conditions in special class 60% or more of the school day in either public school or BOCES Program	1.7
	Pupils with handicapping conditions in special class 20% or more of the school week	.9
	Pupils with handicapping conditions in special class at least two periods per week	.13
	These weightings are for resident pupils and aid under the Excess Cost Aid Formula is in addition to aid for pupil attendance being included in the district's regular operating aid.	
OKLAHOMA	Vision impaired	3.80
	Learning disabilities	.40
	Hearing impaired	2.90
	Educable mentally handicapped	1.30
	Emotionally disturbed	2.50
	Multiple handicapped	2.40
	Physically handicapped	1.20

** Weighted classroom units

State	Categories	Weight
OKLAHOMA Continued	Speech impaired	.05
	Trainable mentally handicapped	1.30
	Gifted and talented	.34
	Deaf and blind	3.80
	Special education summer program	1.20
	Bilingual	.25
SOUTH CAROLINA	Educable mentally handicapped	1.74
	Learning disabilities	1.74
	Trainable mentally handicapped	2.04
	Emotionally handicapped	2.04
	Orthopedically handicapped	2.04
	Visually handicapped	2.57
	Hearing handicapped	2.57
	Speech handicapped	1.90
	Homebound pupils	2.10
TENNESSEE	Support Services	.374
	Consulting	.509
	Special Education Teacher, Regular Classroom	1.069
	Itinerant Speech Therapy	.330
	Resource Room	1.027
	Outside Services	.374
	Compensatory Development Class	4.606
	Special Day Program	6.352
	Residential Facility	18.732
	Home & Hospital Institutions	2.736
TEXAS	Homebound	5.0
	Hospital class	5.0
	Speech therapy	10.0
	Resource room	2.7
	Self-contained, mild and moderate, regular campus	2.3
	Self-contained, severe, regular campus	3.5
	Self-contained, separate campus	2.7
	Multidistrict class	3.5
	Non-public day school	3.5
	Vocational adjustment class	2.3
	Community class	3.5
	Self-contained, pregnant	2.0
UTAH	Handicapped pupils are assigned to one of five levels for funding purposes. The level to which pupils are assigned is determined by a formula which considers number of hours pupil receives special education, number of handicapped pupils in class, number of teachers and aides.	

State	Categories	Weight	
		Regular Classroom	Self-Contained Classroom
UTAH Continued			
	Level I	.60	1.60
	Level II	1.10	2.10
	Level III	2.40	3.40
	Level IV	3.00	4.00
	Level V	5.20	6.20
WEST VIRGINIA	Handicapped		3.0

APPENDIX E

STATES WITH PUPIL WEIGHTS FOR DISTRICT/SCHOOL SIZE
1987-88

ARIZONA

Districts with less than 600 ADM receive special weightings for K-8 and 9-12 enrollment:

K-8 ADM	Weight	9-12 ADM	Weight
1-99	1.399	1-99	1.599
100-499	1.278	100-499	1.398
500-599	1.158	500-599	1.268

ARKANSAS

Districts with less than 360 pupils in ADM for the previous year are given add-on weights according to the following formula with the ADM being that of the previous year:

$$\text{ADM} \frac{(360 - \text{ADM})}{600} = \text{Add on weight for district}$$

Districts are allowed: 100% of weights for 1983-84 and 1984-85
90% of weights for 1985-86
75% of weights for 1986-87, 1987-88, 1988-89
50% of weights for 1989-90
0% of weights for 1990-91 and thereafter

Weighting will be phased out over four years beginning in 1985-86.

CONNECTICUT

The state provides a $25 per pupil grant increase to the general aid formula grant for those towns participating in K-12 regional school systems.

IDAHO

KINDERGARTEN UNITS

28 weeks A.D.A.	A.D.A. Per Unit	Weight Allowed
41 or more	40	1.00 or more
31-40.99 A.D.A.	MIN/MAX	1.00
26-30.99 A.D.A.	MIN/MAX	.85
21-25.99 A.D.A.	MIN/MAX	.75
16-20.99 A.D.A.	MIN/MAX	.60
8-15.99 A.D.A.	MIN/MAX	.50
1- 7.99 A.D.A.	COUNT AS ELEMENTARY	

ELEMENTARY UNITS

300 or more	23	15.00 or more
160-299.99 A.D.A.	20	8.40 or more
110-159.99 A.D.A.	19	6.80 or more
71.1-109.99 A.D.A.	16	4.70 or more
51.7- 71.00 A.D.A.	15	4.00 or more
33.6- 51.60 A.D.A.	13	2.80 or more
16.6- 33.50 A.D.A.	12	1.40 or more
1.0- 16.50 A.D.A.	MIN/MAX	1.00

SECONDARY UNITS

750 or more	18.5	47.00 or more
400-749.99 A.D.A.	16.0	28.00 or more
300-399.99 A.D.A.	14.5	22.00 or more
200-299.99 A.D.A.	13.5	17.00 or more
100-199.99 A.D.A.	12.0	9.00 or more
99.99 or fewer		

UNITS ALLOWED AS FOLLOWS

GRADES 7 - 12	MIN/MAX	8.00
GRADES 9 - 12	MIN/MAX	6.00
GRADES 7 - 9	14	AS COMPUTED
GRADES 7 - 8	16	AS COMPUTED

EXCEPTIONAL UNITS

14 or more	14.5	1.00 or more
12-13.99 A.D.A.	MIN/MAX	1.00
8-11.99 A.D.A.	MIN/MAX	.75
4- 7.99 A.D.A.	MIN/MAX	.50
1- 3.99 A.D.A.	MIN/MAX	.25

MONTANA

Variable Weights for elementary and secondary schools. See Appendix A (attached).

NEVADA

Weights for small schools and urban areas.

NEW MEXICO

Additional program units for districts with less than 400 MEM (excluding special education MEM) according to the following formulae:

Elementary - Junior High:

(200 - MEM/200) x 1.0 x MEM = Units

Senior High:

(200 - MEM/200) x 2.0 x MEM = Units

or

(400 - MEM/400) x 1.6 x MEM = Units

whichever provides the greater number of units.

Additional program units for districts with less than 4,000 MEM (including special education MEM) according to the following formula:

(4,000 - MEM/4,000) x 0.15 x MEM = Units

Additional units for districts with over 10,000 MEM with a ratio of MEM to senior high schools less than 4,000:1, according to the following formula:

(4,000 - MEM/Senior High Schools) x 0.50 = Units

NORTH DAKOTA

ELEMENTARY		KINDERGARTEN
1 room schools, 1-8		
first 16 ADM	1.30	.65
each additional	.90	
Grades 1-6		
0.99 ADM	1.00	.50
each additional	.90	
100-999	.90	.45
1000 or more ADM	.95	.475

HIGH SCHOOL

0-74 ADM	
each ADM	1.70
75-149 ADM	
each ADM	1.40
150-549	
each ADM	1.32
550+	
each ADM	1.20

OKLAHOMA

Additional pupil units are earned by districts with less than 500 ADA according to the following formula:

(500 - ADA/500) x .2 x ADA = Units

UTAH

Additional units for small and necessary schools according to state schedule:

Elementary Schools:

ADA	Number of Weighted Pupil Units
5 up to 13	27
13 up to 21	40
21 up to 31	53
31 up to 51	53 + (1.4)(ADM-30)
51 up to 91	81 + (1.2)(ADM-50)
91 up to 111	129 + (1.0)(ADM-90)
111 up to 165	149 + (0.3)(ADM-110)

Junior High and Middle Schools:

ADA	Weight
0 up to 46	ADM x 2.0
46 up to 90	80 + (0.9)(ADM-40)
90 up to 168	140 + (0.9)(ADM-80)
168 up to 279	238 + (0.9)(ADM-150)
279 up to 389	338 + (0.9)(ADM-250)

Senior High Schools:

ADA	Weight
0 up to 84	ADM x 2.0
84 up to 140	150 + (1.6)(0.9)(ADM-75)
140 up to 207	230 + (1.1)(0.9)(ADM-125)
207 up to 279	296 + (1.0)(0.9)(ADM-185)
279 up to 417	361 + (.112)(0.9)(ADM-250)

WYOMING

Weighted classroom units:

ELEMENTARY

ADM	Divisor	Minimum Units
Less than 10	8	1.00
10 but less than 27	8	1.20
27 but less than 44	12	3.25
44 but less than 76	14	3.60
76 but less than 151	16	5.36
151 but less than 301	19	9.38
301 but less than 501	22	15.79
501 and over	23	22.73

JUNIOR HIGH SCHOOLS

ADM	Divisor	Minimum Units
Less than 51	13	2.00
51 but less than 151	15	3.85
151 but less than 301	18	10.00
301 but less than 501	21	16.67
501 and over	23	23.81

HIGH SCHOOLS

ADM	Divisor	Minimum Units
Less than 76	10	-
76 but less than 151	14	7.40
151 but less than 301	17	10.71
301 but less than 501	20	17.65
501 and over	23	25.00

ADA = Average Daily Attendance; ADM = Average Daily Membership; FTE = Full Time Equivalent Unit; MEM = Membership

APPENDIX F

STATES WITH INSTRUCTIONAL UNIT WEIGHTS FOR
GRADE LEVEL DIFFERENCES
1987-88

State	Grade1 Unit for	
ALABAMA	K	20 ADA
	In addition to foundation program 1-6 approximately 525.	
ARIZONA	K-3	.04 additional weights
DELAWARE	K	40 pupils
	1-3	19 pupils
	4-6	20 pupils
	7-12	20 pupils
KENTUCKY	K	25 pupils
	1-3	23 pupils
	4-12	27 pupils
LOUISIANA	K-3	22 pupils
	4-12	25 pupils
MISSISSIPPI	1-4	24 pupils
	5-12	27 pupils
	1 additional unit is granted for each approved program in special education; 1/2 additional unit is granted for each approved program in vocational education.	
NEW MEXICO	K	1.3 (1/2 day)
	1-3	1.1
	4-6	1.0
	7-12	1.25

State	Grade	1 Unit for
NORTH CAROLINA	K-9	26 pupils
	10-12	30 pupils
SOUTH DAKOTA	K-8	21.85 pupils
	9-12	19.54 pupils
TENNESSEE	K-3	to 25 pupils
	4	to 28 pupils
	5-6	to 30 pupils
	7-12	to 35 pupils

GLOSSARY OF SCHOOL FINANCE TERMS

ADA: Average daily attendance.
WADA is weighted ADA.

ADM: Average daily membership.
WADM is weighted ADM.

AGI: Adjusted Gross Income.

FTE: Full Time Equivalent count of student determined by computing the pupil minutes of time in each program for the school year and dividing by the number of minutes in the school year.

RLE: Required Local Effort, a local tax that must be levied. Local funds raised by the RLE are subtracted from the total foundation funds to determine the amount of state aid the district receives.

AFDC: Aid to families with dependent children.

MILL: A millage rate is the amount of property tax dollars levied for each $1,000 of assessed valuation.

ASSESSED VALUATION: Refers to the total value of property subject to the property tax in a school district.